UNITED STATES CODE

SUPPLEMENT II

CONTAINING THE GENERAL AND PERMANENT LAWS
OF THE UNITED STATES ENACTED DURING
THE 77TH CONGRESS

Prepared and published under authority of Title 1, U. S. Code, Section 52 (d)
by the Committee on Revision of the Laws of the House of
Representatives, Eugene J. Keogh, Chairman



JANUARY 3, 1941, TO DECEMBER 29, 1942

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1943

TITLES OF UNITED STATES CODE

1. General Provisions.
2. The Congress.
3. The President.
4. Flag and Seal, Seat of Government, and the States.
5. Executive Departments and Government Officers and Employees.
6. Official and Penal Bonds.
7. Agriculture.
8. Aliens and Nationality.
9. Arbitration.
10. Army.
11. Bankruptcy.
12. Banks and Banking.
13. Census.
14. Coast Guard.
15. Commerce and Trade.
16. Conservation.
17. Copyrights.
18. Criminal Code and Criminal Procedure.
19. Customs Duties.
20. Education.
21. Food and Drugs.
22. Foreign Relations and Intercourse.
23. Highways.
24. Hospitals, Asylums, and Cemeteries.
25. Indians.
26. Internal Revenue Code.
27. Intoxicating Liquors.
28. Judicial Code and Judiciary.
29. Labor.
30. Mineral Lands and Mining.
31. Money and Finance.
32. National Guard.
33. Navigation and Navigable Waters.
34. Navy.
35. Patents.
36. Patriotic Societies and Observances.
37. Pay and Allowances (Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service).
38. Pensions, Bonuses, and Veterans' Relief.
39. The Postal Service.
40. Public Buildings, Property, and Works.
41. Public Contracts.
42. The Public Health and Welfare.
43. Public Lands.
44. Public Printing and Documents.
45. Railroads.
46. Shipping.
47. Telegraphs, Telephones, and Radiotelegraphs.
48. Territories and Insular Possessions.
49. Transportation.
50. War and Appendix.

CONTENTS

	Page
PREFACE	VII
TABLE OF TITLE AND CHAPTER HEADINGS	IX
TEXT OF STATUTES	1
TABLES	
Table I—Statutes Included	793
a. Revised Statutes	793
b. Statutes at Large	793
Table II—Executive Acts Included	775
a. Executive Orders	775
b. Proclamations	776
c. Reorganization Plans	777
Table III—Bankruptcy Act Parallels	778
Table VII—Statutes Repealed	779
a. Revised Statutes	779
b. Statutes at Large	779
Table IX—Statutes Eliminated	783
a. Revised Statutes	783
b. Statutes at Large	783
Table X—Executive Acts Eliminated	785
a. Executive Orders	785
c. Reorganization Plans	785
Acts by Popular Name	787
Federal Government Agencies	797
GENERAL INDEX	803

PREFACE

This second supplement to the United States Code, 1940 edition, containing the additions to and changes in the general and permanent laws of the United States enacted during the Seventy-seventh Congress has been prepared and published by the Committee on Revision of the Laws of the House of Representatives under authority of Title 1, United States Code, section 52 (d), and together with the 1940 edition contains all the general and permanent laws of the United States in force on December 29, 1942. By statutory authority this supplement may be cited as "U. S. C., 1940 ed., Sup. II."

As in the case of the 1940 edition, the actual work of preparing and editing the material for this supplement has been done by the West Publishing Company of St. Paul, Minnesota, and the Edward Thompson Company of Brooklyn, N. Y., under the supervision of the Committee on Revision of the Laws. The Committee gratefully acknowledges the splendid cooperation of the staffs of both publishing companies, and of Charles J. Zinn, a member of the bar of New York and the District of Columbia, representing the Committee; also of the various sections of the Government Printing Office; and of W. H. McClenon of the Legislative Reference Service of the Library of Congress, whose suggestions and criticisms have always been helpful.

The Committee on Revision of the Laws again invites the suggestions and criticisms of users of the Code.

EUGENE J. KEOGH,
Chairman,
Committee on Revision of the Laws.

WASHINGTON, D. C., *January 15, 1943.*

TITLE 8.—ALIENS AND NATIONALITY

Chap.
1. General provisions.
2. Elective franchise.
3. Civil rights.
4. Freedmen.
5. Alien ownership of land.
6. Immigration.
7. Exclusion of Chinese.
8. The cooly trade.
9. Miscellaneous provisions.
10. Alien registration.
11. Nationality code.

TITLE 9.—ARBITRATION

TITLE 10.—ARMY

1. Composition, organization, and government of the Army generally.
2. General Staff Corps.
3. Adjutant General's Department.
4. Inspector General's Department.
5. Judge Advocate General's Department.
6. Quartermaster Corps.
7. Medical Department.
8. Finance Department.
9. Corps of Engineers.
10. Ordnance Department.
11. Signal Corps.
12. Chemical Warfare Service.
13. Chaplains.
14. Cavalry.
15. Field Artillery.
16. Coast Artillery Corps.
17. Infantry.
18. Air Corps.
19. Philippine Scouts.
20. Reserve forces.
21. Commissioned officers.
22. Warrant officers.
23. Enlisted force.
24. Civilian employees.
25. Pay and allowances.
26. Retirement.
27. Military Academy.
28. Service schools, post schools, and military instruction in educational institutions.
29. Supplies, stores, and services.
30. Military posts and camps; quarters and barracks; training stations.
31. Transportation of troops and supplies; Army transport service.
32. Uniform of Army.
33. Military decorations and badges.
34. Desertion.
35. United States Disciplinary Barracks.
36. Articles of war.
37. Surplus War Department real property; sale; disposition of proceeds.
38. Women's Army Auxiliary Corps.

TITLE 11.—BANKRUPTCY

1. Definitions.
2. Courts of bankruptcy.

TITLE 11.—BANKRUPTCY—Continued

Chap.
3. Bankrupts.
4. Courts and procedure therein.
5. Officers, their duties and compensation.
6. Creditors.
7. Estates.
8. Provisions for the relief of debtors.
9. Composition of indebtedness of local taxing agencies.
10. Corporate reorganizations.
11. Arrangements.
12. Real property arrangements by persons other than corporations.
13. Wage earners' plans.
14. Maritime Commission liens.
15. Railroad adjustments.

TITLE 12.—BANKS AND BANKING

1. The Comptroller of the Currency.
2. National banks.
3. Federal Reserve System.
4. Taxation.
5. Crimes and offenses.
6. Foreign banking.
7. Farm Credit Administration.
8. Federal Intermediate Credit Banks.
9. National Agricultural Credit Corporations.
10. Local agricultural-credit corporations, livestock-loan companies and like organizations; loans to individuals to aid in formation or to increase capital stock.
11. Federal Home Loan Bank Act.
12. Home Owners' Loan Act of 1933.
13. National housing.
14. Federal Credit Unions.

TITLE 13.—CENSUS

1. Bureau of the Census.
2. The Decennial Census.
3. Collection of statistics.
4. Fifteenth and subsequent decennial censuses.

TITLE 14.—COAST GUARD

1. General provisions.
2. Coast Guard vessels.
3. Coast Guard stations.
4. Pay and allowances.
5. Offenses of officers and enlisted men.
6. Retirement and disability; allowance to dependents.
7. Medals and honors.
8. Temporary personnel.
9. Auxiliary and reserve forces.

TITLE 15.—COMMERCE AND TRADE

1. Monopolies and combinations in restraint of trade.
2. Federal Trade Commission; promotion of export trade and prevention of unfair methods of competition.
2A. Securities and trust indentures.
2B. Regulation of securities exchanges.
2C. Control of public utility holding companies.

TITLE 15.—COMMERCE AND TRADE—Continued

Chap.
2D. Investment companies and advisors.
3. Trade-marks.
4. China Trade Act.
5. The Bureau of Foreign and Domestic Commerce.
6. Weights and measures and standard time.
7. The Bureau of Standards.
8. Falsely stamped gold or silver or goods manufactured therefrom.
9. The Weather Bureau.
10. War Finance Corporation.
11. Federal Caustic Poison Act.
12. Discrimination against farmers' cooperative associations by boards of trade.
13. Textile foundations.
13A. Fishing industry.
14. Reconstruction Finance Corporation Act and Emergency Relief and Construction Act of 1932.
15. Economic recovery.
15A. Interstate transportation of petroleum products.
15B. Natural Gas Act.
16. Emergency relief.
17. Production, marketing and use of bituminous coal.
18. Interstate transportation of firearms.
19. Miscellaneous.

TITLE 16.—CONSERVATION

1. The national parks, military parks, monuments, and seashores.
1A. Historic sites, buildings, objects, and antiquities.
2. The national forests.
3. Forest protection; Forest Service, reforestation.
3A. Unemployment relief through performance of useful public work.
3B. Soil conservation.
3C. Water conservation.
4. Protection of timber, and depredations.
5. Protection of fur seals and other fur-bearing animals.
5A. Protection and conservation of wildlife.
5B. Wildlife restoration.
6. Game and bird preserves; protection.
7. Protection of migratory game and insectivorous birds.
8. Upper Mississippi River wildlife and fish refuge.
9. Fish and wildlife service.
9A. Preservation of fishery resources.
10. Northern Pacific halibut fishery.
11. Regulation of landing, curing, and sale of sponges taken from Gulf of Mexico and Straits of Florida.
12. Federal Power Act.
12A. Tennessee Valley Authority Act.
12B. Bonneville Project.
12C. Fort Peck Project.

TITLE 16.—CONSERVATION—Continued

Chap.
12D. Grand Coulee Dam Project.
13. Regulation of interstate transportation of black bass.
14. Regulation of whaling.

TITLE 17.—COPYRIGHTS

TITLE 18.—CRIMINAL CODE AND CRIMINAL PROCEDURE

PART 1.—CRIMES

1. Offenses against existence of Government.
2. Offenses against neutrality.
3. Offenses against elective franchise and civil rights of citizens.
4. Offenses against operations of Government.
5. Offenses relating to official duties.
6. Offenses against public justice.
7. Offenses against currency, coinage, etc.
8. Offenses against Postal Service.
9. Offenses against foreign and interstate commerce.
10. Slave trade and peonage.
11. Offenses within admiralty, maritime, and territorial jurisdiction of United States.
12. Piracy and other offenses upon seas.
13. Certain offenses in Territories, District, or insular possession.
14. Saving provisions.

PART 2.—CRIMINAL PROCEDURE

15. General provisions.
16. Limitations.
17. Arrest, bail, and commitment.
18. Search warrant.
19. Fines, penalties, and forfeitures.
20. Extradition.
21. Appeals.
21A. Rules of criminal procedure.

PART 3.—PRISONERS AND THEIR TREATMENT

22. General provisions.
23. United States prisons in general.
24. Leavenworth, Kansas, penitentiary.
25. Atlanta, Georgia, penitentiary.
26. Federal Industrial Institution for Women.
27. United States Industrial Reformatory.
28. Prison camps.
29. Hospital for defective delinquents.
30. Additional institutions for confinement of male persons.
31. Juvenile delinquents.

TITLE 19.—CUSTOMS DUTIES

1. Collection districts, ports, and officers.
1A. Foreign trade zones.
2. The Tariff Commission.
3. The tariff and related provisions.
4. Tariff Act of 1930.
5. Antismuggling act.

TITLE 32.—NATIONAL GUARD

Chap.
1. Composition, organization, and control generally.
2. Funds for support of National Guard.
3. Armament, equipment, and supplies.
4. Instruction, training, and discipline.
5. Call or draft into Federal service.
6. Courts-martial.
7. Commissioned officers.
8. Enlisted force.
9. Inactive National Guard.
10. Pay and allowances.
11. National Guard Bureau.
12. Rifle instruction and practice for civilians.
13. Miscellaneous provisions.

TITLE 33.—NAVIGATION AND NAVIGABLE WATERS

1. Navigable waters generally.
2. International rules for navigation at sea.
3. Navigation rules for harbors, rivers, and inland waters generally.
4. Navigation rules for Great Lakes and their connecting and tributary waters.
5. Navigation rules for Red River of the North and rivers emptying into Gulf of Mexico and tributaries.
6. General duties of ship officers and owners after collision or other accident.
7. Regulations for the suppression of piracy.
8. Summary trials for certain offenses against navigation laws.
9. Protection of navigable waters and of harbor and river improvements generally.
10. Anchorage grounds and harbor regulations generally.
11. Bridges over navigable waters.
12. River and harbor improvements generally.
13. Mississippi River Commission.
14. California Débris Commission.
15. Flood control.
16. Lighthouses.
17. Coast and Geodetic Survey.
18. Longshoremen's and harbor workers' compensation act.

TITLE 34.—NAVY

1. Organization generally.
2. Enlisted personnel.
3. General provisions relating to officers.
4. Rank and precedence.
5. Promotion and advancement.
6. Gratuities, medals, and other insignia of honor; medal of honor roll; badges.
7. Retirement.
8. Detail of officers and enlisted men.
9. Vessels.
10. Navy yards and naval stations.
11. Naval property, stores, supplies, and contracts.
12. Miscellaneous provisions relating to the Navy.
13. The Marine Corps.
14. Naval aviation.
15. Reserve forces and Naval Militia.

TITLE 34.—NAVY—Continued

Chap.
16. Pay, emoluments, and allowances of personnel of Navy and Marine Corps.
17. Desertions from Navy or Marine Corps.
18. Naval Academy.
19. Nautical instruction in educational institutions.
20. Prize.
21. Articles for the government of the Navy.

TITLE 35.—PATENTS

1. Patent Office.
2. Patents.

TITLE 36.—PATRIOTIC SOCIETIES AND OBSERVANCES

1. American National Red Cross.
2. Boy Scouts of America.
3. The American Legion.
3a. United Spanish War Veterans.
3b. Marine Corps League.
4. Belleau Wood Memorial Association.
5. Grand Army of the Republic.
6. United States Blind Veterans of World War.
6a. Disabled American Veterans of the World War.
7. American War Mothers.
7a. Veterans of Foreign Wars of the United States.
8. American Battle Monuments Commission.
8a. The National Yeomen F.
8b. Service clubs.
9. National observances.
10. Patriotic customs.

TITLE 37.—PAY AND ALLOWANCES (ARMY, NAVY, MARINE CORPS, COAST GUARD, COAST AND GEODETIC SURVEY, AND PUBLIC HEALTH SERVICE)

1. General Provisions.
2. Readjusted Pay and Allowances.
3. Wartime Allowances to Servicemen's Dependents.

TITLE 38.—PENSIONS, BONUSES, AND VETERANS' RELIEF

1. Administration of Veterans' Affairs.
1A. Disposition of deceased veterans' personal property.
2. General provisions relating to pensions.
3. Disability or death cause due to service since March 4, 1861.
4. Navy pensions.
4A. Coast Guard pensions.
5. Artificial limbs and trusses.
6. Civil War, War with Mexico, War of 1812, and Revolutionary War; service and disability pensions of veterans; widows, children, dependent relatives; pensions to Army nurses.
7. War with Spain, Philippine Insurrection, and Chinese Boxer Rebellion; veterans, women nurses, and dependents.
8. The Indian wars.
9. Army and Navy medal of honor roll.

TITLE 38.—PENSIONS, BONUSES, AND VETERANS' RELIEF—Continued

Chap.
10. World War veterans' relief.
10A. Retirement of emergency officers in World War.
11. World War veterans' adjusted compensation.
11A. Payment of World War veterans' adjusted compensation.
12. Pension and veterans' relief reorganization.
13. National service life insurance.

TITLE 39.—THE POSTAL SERVICE

1. Post offices.
2. Postmasters.
3. Assistant postmasters, and clerks and employees.
4. City delivery, branch offices, and receiving boxes.
5. Rural delivery service.
6. Mail matter.
7. Postage.
8. The franking privilege.
9. Postage stamps, postal cards, and envelopes.
10. Registered mail.
11. Unclaimed, dead, and request letters, and unclaimed printed matter.
12. Contracts for carrying the mails.
13. Air mail.
14. Carrying the mail.
15. Railway service.
16. Railway mail officers and employees.
17. Foreign mail service.
18. Post-office inspectors.
19. The money-order system.
20. Postal savings depositories.
21. Accounts and revenues.
22. Miscellaneous provisions relating to the Postal Service.

TITLE 40.—PUBLIC BUILDINGS, PROPERTY, AND WORKS

1. Public buildings, grounds, parks, and wharves in District of Columbia.
2. Capitol Building and grounds.
2A. National Archives.
3. Public buildings and works generally.
4. The public property.
5. Hours of labor on public works.
6. Acquisition of sites for and construction of public buildings.
7. Acquisition of land in District of Columbia for use of United States by condemnation proceedings.
8. Emergency public works and construction projects.

TITLE 41.—PUBLIC CONTRACTS

TITLE 42.—THE PUBLIC HEALTH AND WELFARE

1. The Public Health Service.
2. Sanitation and quarantine.
3. Leprosy.

TITLE 42.—THE PUBLIC HEALTH AND WELFARE—Continued

Chap.
3A. Cancer.
4. Viruses, serums, toxins, antitoxins, etc.
5. Maternity and infancy welfare and hygiene.
6. The Children's Bureau.
7. Social Security Act.
8. Low-rent housing.
9. Housing of persons engaged in national defense.
10. Federal Security Agency.
11. Compensation for disability or death to persons employed at military, air, and naval bases outside the United States.
12. Compensation for injury, death, or detention of employees of contractors with the United States outside the United States.

TITLE 43.—PUBLIC LANDS

1. General Land Office.
2. Geological Survey.
3. Supervisor of surveys and deputy surveyors.
4. Registers.
5. Land districts.
6. Withdrawal from settlement, location, sale, or entry.
7. Homesteads.
8. Timber and stone lands.
8A. Grazing lands.
9. Desert-land entries.
10. Underground-water reclamation grants.
11. Discovery, development, and marking of water holes, etc., by Government.
12. Reclamation and irrigation of lands by Federal Government.
12A. Boulder Canyon Project.
13. Federal lands included in State irrigation districts.
14. Grants of desert lands to States for reclamation (the Carey Act).
15. Appropriation of waters; reservoir sites.
16. Sale and disposal of the public lands.
17. Reservation and sale of town sites on the public lands.
18. Survey of public lands.
19. Bounty lands.
20. Reservations and grants to States for public purposes.
21. Grants in aid of railroads and wagon roads.
21A. Forfeiture of Northern Pacific Railroad indemnity land grants.
22. Right-of-way and other easements in public lands.
23. Grants of swamp and overflowed lands.
24. Drainage under State laws.
25. Unlawful inclosures or occupancy; obstructing settlement or transit.
25A. Lands held under color of title.
26. Abandoned military reservations.
27. Public lands in Oklahoma.
28. Miscellaneous provisions relating to the public lands.

TITLE 44.—PUBLIC PRINTING AND DOCUMENTS

Chap.
1. Joint Committee on Printing; general powers; contracts.
2. Government Printing Office.
3. Superintendent of Documents; distribution of documents in general.
4. Printing and binding generally.
5. Congressional printing in general.
6. Congressional Record, bills, and laws.
7. Executive and departmental printing in general.
8. Particular reports and documents.
8A. National Archives.
8B. Federal Register.
9. Advertisements.
10. Disposition of records.

TITLE 45.—RAILROADS

1. Safety appliances and equipment on railroad engines and cars, and protection of employees and travelers.
2. Liability for injuries to employees.
3. Hours of service of employees.
4. Care of animals in transit.
5. Government-aided railroads.
6. Mediation, conciliation, and arbitration in controversies between carriers and employees.
7. Adjustment boards and labor boards.
8. Railway Labor Act.
9. Retirement of railroad employees.
10. Tax on carriers and employees.
11. Railroad unemployment insurance act.

TITLE 46.—SHIPPING

1. Bureau of Marine Inspection Navigation.
2. Registry and recording.
2A. Load lines for American vessels.
3. Clearance and entry.
4. Tonnage duties.
5. Discriminating duties and reciprocal privileges.
6. Regulation as to vessels carrying steerage passengers.
7. Carriage of explosives or dangerous substances.
8. Limitation of vessel owner's liability.
9. Log books.
10. Regulation of pilots and pilotage.
11. Officers and crews of vessels.
12. Regulation of vessels in domestic commerce.
13. Passports and papers of vessels engaged in foreign commerce.
14. Inspection of steam vessels.
15. Transportation of passengers and merchandise by steam vessels.
16. Regulation of motor boats.
17. Regulation of fisheries.
18. Merchant seamen.
19. Wrecks and salvage.
20. Suits in admiralty by or against vessels or cargoes of United States.
21. Death on the high seas by wrongful act.

TITLE 46.—SHIPPING—Continued

Chap.
22. Suits in admiralty against United States for damages caused by or for towage or salvage services.
23. Shipping Act.
23A. Intercoastal Shipping Act.
24. Merchant Marine Act, 1920.
24A. Merchant Marine Act, 1928.
25. Ship Mortgage Act.
26. Home port of vessels.
27. Merchant Marine Act, 1936.
28. Carriage of goods by sea.
29. Nautical instruction.

TITLE 47.—TELEGRAPHS, TELEPHONES, AND RADIOTELEGRAPHS

1. Telegraphs.
2. Submarine cables.
3. Radiotelegraphs.
4. Radio Act of 1927.
5. Wire or radio communication.

TITLE 48.—TERRITORIES AND INSULAR POSSESSIONS

1. The Bureau of Insular Affairs.
2. Alaska.
3. Hawaii.
4. Puerto Rico.
5. The Philippine Islands.
6. Canal Zone.
7. The Virgin Islands.
8. Guano Islands.
9. Guam, Samoa, and Swains Island; miscellaneous provisions.
10. Territorial provisions of a general nature.

TITLE 49.—TRANSPORTATION

1. Interstate Commerce Act, Part I; general provisions and railroad and pipe line carriers.
2. Legislation supplementary to "Interstate Commerce Act."
3. Termination of Federal control.
4. Bills of lading.
5. Inland waterways transportation.
6. Air commerce.
7. Coordination of interstate railroad transportation.
8. Interstate Commerce Act, Part II; motor carriers.
9. Civil Aeronautics Act.
10. Training of civil aircraft pilots.
11. Seizure and forfeiture of carriers transporting, etc., contraband articles.
12. Interstate Commerce Act, Part III; water carriers.
13. Interstate Commerce Act, Part IV; Freight Forwarders.

TITLE 50.—WAR

1. Council of National Defense.
2. Board of Ordnance and Fortification.
3. Alien enemies.

TITLE 50.—WAR—Continued

Chap.
4. Espionage.
4A. Photographing, sketching, mapping, etc., defensive installations.
5. Arsenals, armories, arms, and war material generally.
6. Willful destruction, etc., of war or national-defense material.
7. Interference with homing pigeons owned by United States.
8. Explosives; manufacture, distribution, storage, use, and possession regulated.
9. Aircraft.
10. Helium gas.
11. Acquisition of and expenditures on land for national-defense purposes.
12. Vessels in territorial waters of United States.
13. Insurrection.
14. Wartime Voting By Land and Naval Forces.

TITLE 50.—WAR, APPENDIX

Proclamations and Executive Orders Respecting War and Neutrality.
Trading With the Enemy Act of 1917.
Soldiers' and Sailors' Civil Relief Act of 1918.
Selective Draft Act of 1917.
Selective Training and Service Act of 1940.
Service Extension Act of 1941.
Army Reserve and Retired Personnel Service Law of 1940.
Soldiers' and Sailors' Civil Relief Act of 1940.
First War Powers Act, 1941.
Second War Powers Act, 1942.
Miscellaneous Acts.
Emergency Price Control Act of 1942.
Inflation Control Act of 1942.
War Pay and Allowances Act of 1942.
Small Business Mobilization Law.
War and Defense Contract Acts.

UNITED STATES CODE
1940 EDITION

SUPPLEMENT II

January 3, 1941 to December 29, 1942

TITLE 2.—THE CONGRESS

Chapter 1.—ELECTION OF SENATORS AND REPRESENTATIVES

Sec.
2b. Number of Representatives from each State in 78th and subsequent Congresses (New).

§ 2a. Reapportionment of Representatives; time and manner; existing decennial census figures as basis; statement by President; duty of clerk.

(a) On the first day, or within one week thereafter, of the first regular session of the Eighty-second Congress and of each fifth Congress thereafter, the President shall transmit to the Congress a statement showing the whole number of persons in each State, excluding Indians not taxed, as ascertained under the seventeenth and each subsequent decennial census of the population, and the number of Representatives to which each State would be entitled under an apportionment of the then existing number of Representatives by the method known as the method of equal proportions, no State to receive less than one Member.

(b) Each State shall be entitled, in the Eighty-third Congress and in each Congress thereafter until the taking effect of a reapportionment under this section or subsequent statute, to the number of Representatives shown in the statement required by subsection (a) of this section, no State to receive less than one Member. It shall be the duty of the Clerk of the House of Representatives, within fifteen calendar days after the receipt of such statement, to send to the executive of each State a certificate of the number of Representatives to which such State is entitled under this section. In case of a vacancy in the office of Clerk, or of his absence or inability to discharge this duty, then such duty shall devolve upon the Sergeant at Arms of the House of Representatives; and in case of vacancies in the offices of both the Clerk and the Sergeant at Arms, or the absence or inability of both to act, such duty shall devolve upon the Doorkeeper of the House of Representatives.

(c) Until a State is redistricted in the manner provided by the law thereof after any apportionment, the Representatives to which such State is entitled under such apportionment shall be elected in the following manner: (1) If there is no change in the number of Representatives, they shall be elected from the districts then prescribed by the law of such State, and if any of them are elected from the State at large they shall continue to be so elected; (2) if there is an increase in the number of Representatives, such additional Representative or Representatives shall be elected from the State at large and the other Representatives from the districts then prescribed by the law of such State; (3) if there is a decrease in the number of Representatives but the number of districts in such State is equal to such decreased number of Representatives, they shall be elected from the districts then prescribed by the law of such State; (4) if there is a decrease in the number of Representatives but the number of districts in such State is less than such number of Representatives, the number of Representatives by which such number of districts is exceeded shall be elected from the State at large and the other Representatives from the districts then prescribed by the law of such State; or (5) if there is a decrease in the number of Representatives and the number of districts in such State exceeds such decreased number of Representatives, they shall be elected from the State at large. (As amended Nov. 15, 1941, ch. 470, § 1, 55 Stat. 761.)

AMENDMENTS

1941—Act Nov. 15, 1941, cited to text, amended section generally.

§ 2b. Number of Representatives from each State in 78th and subsequent Congresses.

Each State shall be entitled, in the Seventy-eighth and in each Congress thereafter until the taking effect of a reapportionment under a subsequent statute or section 2a of this title, as amended by Act November 15, 1941, ch. 470, § 1, 55 Stat. 761, to the number of Representatives shown in the statement transmitted to the Congress on January 8, 1941, based upon the method known as the method of equal proportions, no State to receive less than one Member. (Nov. 15, 1941, ch. 470, § 2 (a), 55 Stat. 762.)

CERTIFICATES TO EXECUTIVES OF STATES

Section 2 (b) of act Nov. 15, 1941, cited to text, provided as follows: "(b) If before the enactment of this Act a certificate has been sent to the executive of any State under the provisions of such section 22 (Title 2, § 2a), as in force before the enactment of this Act, the Clerk of the House of Representatives shall, within fifteen calendar days after the date of enactment of this Act, send a new certificate to such executive stating the number of Representatives to which such State is entitled under this section."

Chapter 3.—COMPENSATION OF MEMBERS

Sec.
42a. Air mail and special delivery postage allowances (New).
46a. Stationery for Senators (New).
46b. Stationery allowance for Representatives, Delegates, and Resident Commissioner (New).

§ 31. Compensation of Members of Congress.

The compensation of the Speaker of the House of Representatives shall be at the rate of $15,000 per annum, and the compensation of Senators, Representatives in Congress, Delegates from Territories, Resident Commissioner from Puerto Rico shall be at the rate of $10,000 per annum each. (Mar. 4,

1925, ch. 549, § 4, 43 Stat. 1301; May 17, 1932, ch. 190, 47 Stat. 158; Mar. 24, 1934, ch. 84, § 7, 48 Stat. 460.)

CROSS REFERENCES

Resident Commissioner of the Commonwealth of the Philippine Islands, pay of, see section 1237 of Title 48, Territories and Insular Possessions.

§ 42a. Air mail and special delivery postage allowances.

Hereafter the Secretary of the Senate is authorized and directed to procure and furnish each fiscal year to each Senator and the President of the Senate, upon request by such person, United States air mail postage stamps, and the Clerk of the House of Representatives is authorized and directed to procure and furnish each fiscal year to each Representative, Delegate, and Resident Commissioner from Puerto Rico, upon request by such person, United States air mail and special delivery postage stamps, in an amount not exceeding $50 for the mailing of postal matter arising in connection with his or her official business. (July 1, 1941, ch. 268, § 1, 55 Stat. 450; June 8, 1942, ch. 396, § 1, 56 Stat. 339.)

AMENDMENTS

1942—Act June 8, 1942, cited to text, amended section by providing that special delivery stamps in addition to air mail stamps be furnished upon request to each Representative, Delegate, and the Resident Commissioner for Puerto Rico.

§ 45. Mileage allowance to Resident Commissioners from Philippine Islands.

CODIFICATION

Provisions of this section are now covered by section 1237 of Title 48, Territories and Insular Possessions.

§ 46a. Stationery for Senators.

Commencing with the fiscal year 1942 the allowance for stationery for each Senator and for the President of the Senate shall be $200 per annum. (July 1, 1941, ch. 268, § 1, 55 Stat. 450.)

§ 46b. Stationery allowance for Representatives, Delegates, and Resident Commissioner.

Commencing with the first session of the Seventy-sixth Congress the allowance for stationery for each Representative, Delegate, and the Resident Commissioner from Puerto Rico for each session of Congress shall be $200. (June 16, 1939, ch. 208, § 1, 53 Stat. 830.)

Chapter 4.—OFFICERS AND EMPLOYEES OF SENATE AND HOUSE OF REPRESENTATIVES

Sec.
60f. Employees salaries changeable by Senators and Committee Chairmen (New).
75a. Death, resignation, etc., of Clerk of House; accounts and payments; liability of Clerk of House on bond; bond of disbursing clerk (New).
117a. Disposition of funds from sale of transcripts of House committee hearings (New).

§ 60a. Positions and rates of compensation under Legislative Pay Act of 1929.

The following positions and annual (except where specified otherwise) rates of compensation are hereby established:

SENATE

CHAPLAIN

Chaplain of the Senate, $1,680.

OFFICE OF THE SECRETARY

Secretary of the Senate, including compensation as disbursing officer of salaries of Senators and of contingent fund of the Senate, $8,000; Chief Clerk, who shall perform the duties of reading clerk, $5,500 and $1,500 additional so long as the position is held by the present incumbent; financial clerk, $5,000 and $1,000 additional so long as the position is held by the present incumbent; assistant financial clerk, $4,500; Parliamentarian, $5,000 and $1,500 additional so long as the position is held by the present incumbent; Journal clerk, $4,000 and $500 additional so long as the position is held by the present incumbent; principal clerk $4,000; legislative clerk, $4,000 and $1,000 additional so long as the position is held by the present incumbent; enrolling clerk, $4,000; printing clerk, $3,540 and $460 additional so long as the position is held by the present incumbent; chief bookkeeper, $3,600; librarian, $3,600; executive clerk, $3,180 and $420 additional so long as the position is held by the present incumbent; first assistant librarian, $3,120; keeper of stationery, $3,320; clerks—one at $3,600, one at $3,360, one at $3,180, three at $2,880 each, one at $2,640 and $660 additional so long as the position is held by the present incumbent, two at $2,640 each, clerk in Disbursing Office, $2,400, six at $2,400 each, three at $1,860 each, three at $1,740 each; assistant in library, $1,440; special officer, $2,460; assistants at the press door—one at $2,200, one at $1,900; messenger, $1,260; laborers—one at $1,800, one at $1,620, one at $1,440, four at $1,380 each, one in Secretary's office, $1,680, one, $1,560, one, $1,260.

DOCUMENT ROOM

Superintendent, $3,960 and $1,040 additional so long as the position is held by the present incumbent; first assistant, $2,640; second assistant, $2,040; four assistants, at $2,040 each; skilled laborer, $1,380.

COMMITTEE EMPLOYEES

Clerks and messengers to the following committees: Agriculture and Forestry—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Appropriations—clerk, $7,000 and $1,000 additional so long as the position is held by the present incumbent; assistant clerk, $4,800; assistant clerk, $3,900; three assistant clerks at $3,000 each; two assistant clerks at $2,220 each; messenger, $1,800. To Audit and Control the Contingent Expenses of the Senate—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Banking and Currency—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,400; assistant clerk, $2,220. Civil Service—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Claims—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; two assistant

clerks at $2,220 each. Commerce—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,400; two assistant clerks at $2,220 each. Conference Majority of the Senate—clerk, $3,900; assistant clerk, $2,880; two assistant clerks at $2,580 each; assistant clerk, $2,220. Conference Minority of the Senate—clerk, $3,900; assistant clerk, $2,880; two assistant clerks at $2,580 each; assistant clerk, $2,220. District of Columbia—clerk, $3,900; two assistant clerks at $2,880 each; assistant clerk, $2,220; additional clerk, $1,800; additional clerical assistance at rates of compensation to be fixed by the chairman of said committee, $6,000. Education and Labor—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Enrolled Bills—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; assistant clerk, $1,800; additional clerk, $1,800. Expenditures in the Executive Departments—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Finance—clerk, $4,200 and $500 additional so long as the position is held by the present incumbent; special assistant to the committee, $3,600; assistant clerk, $2,880; assistant clerk, $2,700; assistant clerk, $2,400; two assistant clerks at $2,220 each; two experts (one for the majority and one for the minority) at $3,600 each; messenger, $1,800. Foreign Relations—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800; messenger, $1,800. Immigration—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Indian Affairs—clerk, $3,900; assistant clerk, $3,600 and $1,400 additional so long as the position is held by the present incumbent; assistant clerk, $2,880; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Interoceanic Canals—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Interstate Commerce—clerk, $3,900; assistant clerk, $3,600; assistant clerk, $2,880; two assistant clerks at $2,580 each; assistant clerk, $2,220. Irrigation and Reclamation—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; two additional clerks at $1,800 each. Judiciary—clerk, $3,900; assistant clerk, $2,880; two assistant clerks at $2,580 each; assistant clerk, $2,220. Library—clerk, $3,900; two assistant clerks at $2,400 each; assistant clerk, $2,220; additional clerk, $1,800. Manufactures—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Military Affairs—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,400; two assistant clerks at $2,220 each. Mines and Mining—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; two additional clerks at $1,800 each. Naval Affairs—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,400; two assistant clerks at $2,220 each. Patents—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Pensions—clerk, $3,900; assistant clerk, $2,580; four assistant clerks at $2,220 each. Post Offices and Post Roads—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,520; three assistant clerks at $2,220 each; additional clerk, $1,800. Printing—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Privileges and Elections—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Public Buildings and Grounds—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; assistant clerk, $2,000; additional clerk, $1,800. Public Lands and Surveys—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; two assistant clerks at $2,220 each. Rules—clerk, $3,900 and $200 toward the preparation biennially of the Senate Manual under the direction of the Committee on Rules; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Territories and Insular Affairs—clerk, $3,900; assistant clerk, $2,580; two assistant clerks at $2,220 each; two assistant clerks at $2,000 each; additional clerk, $1,800.

CLERICAL ASSISTANCE TO SENATORS

Clerical assistance to Senators who are not chairmen of the committees specially provided for herein, as follows: Seventy clerks at $3,900 each; seventy assistant clerks at $2,400 each; and seventy assistant clerks at $2,220 each; such clerks and assistant clerks shall be ex officio clerks and assistant clerks of any committee of which their Senator is chairman; seventy additional clerks at $1,800 each, one for each Senator having no more than one clerk and two assistant clerks for himself or for the committee of which he is chairman; messenger, $1,800.

Ninety-six additional clerks at $1,800 per annum each, one for each Senator.

Ninety-six additional clerks at $1,800 per annum each, one for each Senator.

Twenty-eight additional clerks at $1,500 per annum each, one for each Senator from each State which has a population of three million or more inhabitants.

Three additional clerks at $1,500 per annum each for each Senator from any State which has a population of ten million or more inhabitants. Two additional clerks at $1,500 per annum each for each Senator from any State which has a population of five million or more inhabitants but less than ten million: *Provided*, That such additional clerks shall be in addition to any other clerical assistance to which Senators are entitled, and shall be employed only during the period of the emergency.

OFFICE OF SERGEANT AT ARMS AND DOORKEEPER

Sergeant at Arms and Doorkeeper, $8,000; two secretaries (one for the majority and one for the minority), at $5,400 each and $1,500 additional each so long as the respective positions are held by the present respective incumbents; two assistant secretaries (one for the majority and one for the minority), at $4,320 each and $480 additional each so long as the respective positions are held by the present respective incumbents; Deputy Sergeant at Arms and storekeeper, $4,800 and $1,000 additional so long as the position is held by the present incumbent; clerks—one $3,120, one $2,200, one $2,100, one $2,120, one $1,800, one to the secretary for the majority, $2,280 and $120 additional so long as the position is held

by the present incumbent, one to the secretary of the minority, $2,280, one $1,500; assistant doorkeeper, $2,880; messengers—three (acting as assistant doorkeepers) at $2,400 each; one at $1,740 and $260 additional so long as the position is held by the present incumbent; twenty-nine (including four for minority) at $1,740 each; four at $1,620 each; one at card door, $2,640, and $240 additional so long as the position is held by the present incumbent; clerk on Journal work for Congressional Record to be selected by the Official Reporters, $3,360; upholsterer and locksmith, $2,600; cabinetmaker, $2,040; three carpenters at $2,040 each; janitor, $2,400; five skilled laborers, $1,680 each; laborer in charge of private passage, $1,740 and $120 additional so long as the position is held by the present incumbent; four female attendants in charge of ladies' retiring rooms, at $1,500 each; three female attendants in charge of ladies' retiring rooms, Senate Office Building, at $1,500 each; attendant authorized by S. Res. 252, adopted May 13, 1938, $1,500; telephone operators—chief $2,460 and $280 additional so long as the position is held by the present incumbent; fourteen at $1,620 each; laborer in charge of Senate toilet rooms in old library space, $1,200; press gallery—superintendent, $3,660; assistant superintendent, $3,000; assistant superintendent, $1,920; messengers for service to press correspondents—two at $1,560 each, two at $1,440 each; radio press gallery—superintendent, $3,000; assistant superintendent, $1,960; laborers—three at $1,380 each, thirty at $1,260 each, three at $480 each; special employees—seven at $1,000 each; twenty-one pages for the Senate Chamber, at the rate of $4 per day each, during the session.

Police force for Senate Office Building under the Sergeant at Arms: Lieutenant, $1,740; special officer, $1,740; three sergeants at $1,680 each; twenty-eight privates at $1,620 each.

POST OFFICE

Postmaster, $3,600; assistant postmaster, $2,880; chief clerk, $2,460; wagonmaster, $2,280; twenty-six mail carriers, at $1,740 each.

FOLDING ROOM

Foreman, $2,460 and $540 additional so long as the position is held by the present incumbent; clerk, $2,280; clerk, $1,740; folders—chief, $2,040, fourteen at $1,440 each.

HOUSE OF REPRESENTATIVES

OFFICE OF THE SPEAKER

Secretary to the Speaker, $4,620; three clerks to the Speaker, at $2,400 each; messenger to Speaker, $1,680.

THE SPEAKER'S TABLE

Parliamentarian $5,000 and $2,500 additional so long as the position is held by the present incumbent, and for preparing Digest of the Rules, $1,000 per annum; Assistant Parliamentarian, $3,000 and $1,500 additional so long as the position is held by the present incumbent; messenger to Speaker's table, $1,740 and $660 additional so long as the position is held by the present incumbent.

CHAPLAIN

Chaplain of the House of Representatives, $1,680.

OFFICE OF THE CLERK

Clerk of the House of Representatives, including compensation as disbursing officer of the contingent fund, $8,000; Journal clerk, two reading clerks, and tally clerk, at $5,000 each; enrolling clerk, $4,000; disbursing clerk, $3,960 and $1,040 additional so long as the position is held by the present incumbent; file clerk, $3,780; chief bill clerk, $3,540; assistant enrolling clerk, $3,900; assistant reading clerk, $3,600, to continue available under the limitations of House Resolution Numbered 241, adopted June 20, 1941; assistant to disbursing clerk, $3,120; stationery clerk, $2,880; librarian, $2,760; assistant librarian and assistant file clerk, at $2,520 each; assistant Journal clerk and assistant librarian, at $2,460 each; clerks—one at $2,460, four at $2,340 each; bookkeeper and assistant in disbursing office, at $2,160 each; assistant in disbursing office, $1,800; three assistants to chief bill clerk at $2,100 each; stenographer to the Clerk, $2,500; assistant in stationery room, $1,740; three messengers at $1,680 each; stenographer to Journal clerk, $1,560; laborers—three at $1,440 each, ten at $1,260 each; telephone operators—assistant chief, $1,800, twenty-three at $1,620 each; substitute telephone operator, when required, at $4 per day; property custodian and superintendent of furniture and repair shop, who shall be a skilled cabinetmaker or upholsterer and experienced in the construction and purchase of furniture, $3,960; two assistant custodians at $3,360 each; locksmith and typewriter repairer, $1,860; messenger and clock repairer, $1,740.

COMMITTEE EMPLOYEES

Clerks, messengers, and janitors to the following committees: Accounts—clerk, $3,300; assistant clerk, $2,460; janitor, $1,560. Agriculture—clerk, $3,300; assistant clerk, $2,460; janitor, $1,560. Appropriations—clerk, $7,000 and $1,000 additional so long as the position is held by the present incumbent; assistant clerk, $5,000 and $2,500 additional so long as the position is held by the present incumbent; assistant clerk, $3,900 and $1,100 additional so long as the position is held by the present incumbent; two assistant clerks at $3,900 each and $600 each additional so long as the respective positions are held by the present respective incumbents; assistant clerk, $3,900 and $300 additional so long as the position is held by the present incumbent; assistant clerk, $3,300 and $600 additional so long as the position is held by the present incumbent; additional clerical assistants at rates to be fixed by the chairman of the Committee on Appropriations, $15,960; messenger, $1,680; four clerk-stenographers at the annual rate of $1,800 each, one for each subcommittee of the Committee on Appropriations having jurisdiction over a regular annual appropriation bill as shall be designated by the chairman of the Committee on Appropriations

and to be appointed by the chairmen of the subcommittees so designated, subject to the approval of the chairman, $7,200. Banking and Currency—clerk, $2,760; assistant clerk, $1,740; janitor, $1,260. Census—clerk, $2,760; janitor, $1,260. Civil Service—clerk, $2,760; janitor, $1,260. Claims—clerk, $3,300; assistant clerk, $2,460; assistant clerk, $1,800 and $1,000 additional so long as the position is held by the first incumbent appointed to such position; janitor, $1,260. Coinage, Weights, and Measures—clerk, $2,760; janitor, $1,260. Disposition of Executive Papers—clerk, $2,760. District of Columbia—clerk, $3,300; assistant clerk, $2,460; janitor, $1,260. Education—clerk, $2,760; janitor, $1,260. Election of the President, Vice President, and Representatives in Congress—clerk, $2,760. Elections Numbered 1—clerk, $2,760; janitor, $1,260. Elections Numbered 2—clerk, $2,760; janitor, $1,260. Elections Numbered 3—clerk, $2,760; janitor, $1,260. Enrolled Bills—clerk, $2,760; janitor, $1,260. Expenditures in the Executive Departments—clerk, $3,300; janitor, $1,260. Flood Control—clerk, $2,760; janitor, $1,260. Foreign Affairs—clerk, $3,300; assistant clerk, $2,460; janitor, $1,260. Immigration and Naturalization—clerk, $3,300; janitor, $1,260. Indian Affairs—clerk, $3,300; assistant clerk, $2,460; janitor, $1,260. Insular Affairs—clerk, $2,760; janitor, $1,260. Interstate and Foreign Commerce—clerk, $3,900; additional clerk, $2,640; assistant clerk, $2,100; janitor, $1,560. Irrigation and Reclamation—clerk, $2,760; janitor, $1,260. Invalid Pensions—clerk, $3,300; assistant clerk, $2,880; expert examiner, $2,700; stenographer, $2,640; janitor, $1,500. Judiciary—clerk, $3,900; assistant clerk, $2,460; assistant clerk, $1,980; janitor, $1,560. Labor—clerk, $2,760; assistant clerk, $1,740; janitor, $1,260. Library—clerk, $2,760; janitor, $1,260. Merchant Marine and Fisheries—clerk, $2,760; assistant clerk, $1,740; janitor, $1,260. Military Affairs—clerk, $3,300; assistant clerk, $2,100; janitor, $1,560. Mines and Mining—clerk, $2,760; janitor, $1,260. Naval Affairs—clerk, $3,300; assistant clerk, $2,100; janitor, $1,560. Patents—clerk, $2,760; janitor, $1,260. Pensions—clerk, $3,300; assistant clerk, $2,160; janitor, $1,260. Post Office and Post Roads—clerk, $3,300; assistant clerk, $2,100; janitor, $1,560. Printing—clerk, $2,760; janitor, $1,560. Public Buildings and Grounds—clerk, $3,300; assistant clerk, $1,740; janitor, $1,260. Public Lands—clerk, $3,300; assistant clerk, $1,740; janitor, $1,260. Revision of the Laws—clerk, $3,300; janitor, $1,260. Rivers and Harbors—clerk, $3,300; assistant clerk, $2,460; janitor, $1,560. Roads—clerk, $2,760; assistant clerk, $1,740; janitor, $1,260. Rules—clerk, $3,300; assistant clerk, $2,100; janitor, $1,260. Territories—clerk, $2,760; janitor, $1,260. War Claims—clerk, $3,300; assistant clerk, $1,740; janitor, $1,260. Ways and Means—clerk, $4,620; assistant clerk, $3,000; assistant clerk and stenographer, $2,640; assistant clerk, $2,580; clerk for minority, $3,180 and $420 additional so long as the position is held by the present incumbent; janitors—one, $1,560; two at $1,260 each. World War Veterans' Legislation—clerk, $3,300; assistant clerk, $2,460.

OFFICE OF SERGEANT AT ARMS

Sergeant at Arms, $8,000; Deputy Sergeant at Arms in charge of mace, $3,180; cashier, $6,000; assistant cashier, $4,000; two bookkeepers, at $3,360 each; Deputy Sergeant at Arms in charge of pairs, $3,600 and $300 additional while the position is held by the present incumbent; pair clerk and messenger, $2,820; stenographer, $2,500; skilled laborer, $1,380.

Police force, House Office Building, under the Sergeant at Arms: Lieutenant, $1,740; three sergeants at $1,680 each; thirty-five privates at $1,620 each.

OFFICE OF DOORKEEPER

Doorkeeper, $6,000; special employee, $3,000; superintendent of House Press Gallery, $3,660; assistants to the superintendent of the House Press Gallery—one at $2,520, and $300 additional so long as the position is held by the present incumbent, and one at $2,400; House Radio Press Gallery—superintendent of radio room at $2,700; messenger at $1,560; chief janitor, $2,700; messengers—one chief messenger, $2,240, sixteen messengers at $1,740 each, fourteen on soldiers' roll at $1,740 each; laborers—seventeen at $1,260 each, two (cloakroom) at $1,380 each, one (cloakroom), $1,260, and seven (cloakroom) at $1,140 each; three female attendants in ladies' retiring rooms at $1,680 each, attendant for the ladies' reception room, $1,440; superintendent of folding room, $3,180 and $420 additional so long as the position is held by the present incumbent; foreman of folding room, $2,640; chief clerk to superintendent of folding room, $2,460; three clerks at $2,160 each; janitor, $1,260; laborer, $1,260; thirty-one folders at $1,440 each; shipping clerk, $1,740; two drivers at $1,380 each; two chief pages at $1,980 each and $180 each additional so long as the respective positions are held by the respective present incumbents; two telephone pages at $1,680 each; two floor managers of telephones (one for the minority) at $3,180 each and $300 each additional so long as the respective positions are held by the respective present incumbents; two assistant floor managers in charge of telephones (one for the minority) at $2,100 each; forty-seven pages during the session, including ten pages for duty at the entrances to the Hall of the House at $4 per day each; superintendent of document room (Elmer A. Lewis), $3,960 and $1,040 additional so long as the position is held by the present incumbent; assistant superintendent of document room, $2,760; clerk, $2,320; assistant clerk, $2,160; eight assistants at $1,860 each; janitor, $1,440; messenger to press room (House Press Gallery), $1,560.

SPECIAL AND MINORITY EMPLOYEES

Minority employees authorized and named in the House Resolutions Numbered 51 and 53 of December 11, 1931, as amended: Two at $5,000 each, three at $3,000 each; one at $3,600 and $300 additional while the position is held by the present incumbent (minority pair clerk, House Resolution Numbered 313 of August 7, 1935).

Special employees: Assistant foreman of the folding room, authorized in the resolution of September

30, 1913, $1,980; laborer, authorized and named in the resolution of April 28, 1914, $1,380; laborer, $1,380.

Successors to any of the employees provided for in the two preceding paragraphs may be named by the House of Representatives at any time.

Special employee for the majority, $5,000, such position to continue only during such period as it is occupied by the first incumbent thereof.

Office of majority floor leader: Legislative clerk, $3,110; clerk, $2,530; additional clerk, $2,000; two assistant clerks, at $1,800 each; for official expenses of the majority leader, as authorized by House Resolution Numbered 101, Seventy-first Congress, adopted December 18, 1929, $2,000.

Conference minority: Clerk, $3,180; legislative clerk, $3,060; assistant clerk, $2,100; janitor, $1,560. The foregoing employees to be appointed by the minority leader.

Two messengers, one in the majority caucus room and one in the minority caucus room, to be appointed by the majority and minority whips, respectively, at $1,740 each.

POST OFFICE

Postmaster, $5,000; assistant postmaster, $2,880; two registry and money-order clerks, at $2,100 each; forty messengers (including one to superintend transportation of mails), at $1,740 each; substitute messengers and extra services of regular employees, when required, at the rate of not to exceed $145 per month each, $1,740; laborer, $1,260.

OFFICIAL REPORTERS OF DEBATES

Six official reporters of the proceedings and debates of the House at $7,500 each; clerk, $4,000; assistant clerk, $2,000; six expert transcribers at $2,000 each.

COMMITTEE STENOGRAPHERS

Four stenographers to committees, at $7,000 each and two stenographers to committees, at $6,000 each; clerk, $3,360.

Whenever the words "during the session" occur in the foregoing paragraphs they shall be construed to mean the one hundred and eighty-one days from January 1 to June 30, 1943, both inclusive.

CAPITOL POLICE

Captain, $2,700; three lieutenants, at $1,740 each; two special officers, at $1,740 each; three sergeants, at $1,680 each; fifty-two privates, at $1,620 each.

JOINT COMMITTEE ON PRINTING

Clerk, $4,000 and $800 additional so long as the position is held by the present incumbent; inspector under section 49 of Title 44, $2,820; assistant clerk and stenographer, $2,640. (As amended July 1, 1941, ch. 268, § 1, 55 Stat. 446; June 8, 1942, ch. 396, § 1, 56 Stat. 330.)

AMENDMENTS

1942—Act June 8, 1942, cited to text, further provided that conference minority employees be appointed by minority leader.

APPROPRIATION AS PERMANENT LAW

Repeated by acts July 1, 1941, ch. 268, § 4, 55 Stat. 465; June 8, 1942, ch. 396, § 4, 56 Stat. 349.

OFFICE OF VICE PRESIDENT

"Office of the Vice President" paragraph under "Senate" in act June 18, 1940, cited to text, was amended by acts Mar. 1, 1941, eff. April 1, 1941, ch. 9, § 1, 55 Stat. 14; July 1, 1941, ch. 268, § 1, 55 Stat. 446; June 8, 1942, ch. 396, § 1, 56 Stat. 330, to read: "For clerical assistance to the Vice President, at rates of compensation to be fixed by him, $11,460." Since the amended paragraph does not relate to specific positions or annual rates of compensation, it has been omitted from this section in accordance with section 4 of said act June 18, 1940, set out in note under this section.

CLERKSHIPS IN THE OFFICE OF THE SECRETARY OF THE SENATE

Act Oct. 28, 1941, ch. 460, title II, 55 Stat. 747, contained provisions increasing to $3,300 per annum, beginning Sept. 1, 1941, one of the clerkships at $2,640 per annum in the office of the Secretary of the Senate, so long as the position is held by the present incumbent.

CROSS REFERENCES

Sale of House Committee stenographers' transcript, see section 117a of this title.

§ 60f. Employees salaries changeable by Senators and Committee Chairmen.

Senators and chairmen of standing committees may rearrange or change the schedule of salaries and the number of employees in their respective offices or committees: *Provided,* That such changes shall not increase the aggregate of the salaries provided for such offices or committees by law or Senate resolution: *Provided further,* That no salary shall be fixed hereunder at a rate in excess of $4,500 per annum and no action shall be taken to reduce any salary which is specifically fixed by law at a rate higher than $4,500: *Provided further,* That Senators and committee chairmen, on or before the first day of the month in which such changes are to become effective, shall certify in writing such changes or rearrangements to the disbursing office which shall thereafter pay such employees in accord with such changed schedule. (July 1, 1941, ch. 268, § 1, 55 Stat. 448; June 8, 1942, ch. 396, § 1, 56 Stat. 333.)

§ 64a. Death, resignation, or disability of Secretary of Senate; Financial Clerk deemed successor as disbursing officer.

CROSS REFERENCES

Clerk of House, death, resignation, etc., see section 75a of this title.

§ 75a. Death, resignation, etc., of Clerk of House; accounts and payments; liability of Clerk of House on bond; bond of disbursing clerk.

Hereafter in case of the death, resignation, separation from office, or disability of the Clerk of the House of Representatives, the accounts of such Clerk may be continued and payments made in his name by the disbursing clerk of the House of Representatives for a period extending not beyond the quarterly

period during which a new Clerk of the House of Representatives shall have been elected and qualified. Such accounts and payments shall be allowed, audited, and settled in the General Accounting Office, and the checks signed in the name of the former Clerk of the House of Representatives shall be honored by the Treasurer of the United States, in the same manner as if such former Clerk had continued in office. The former Clerk, his estate, or the sureties on his official bond, shall not be subject to any legal liability or penalty for the official acts and defaults of such disbursing clerk acting in the name or in the place of such former Clerk under this section, but such disbursing clerk and his sureties shall be responsible therefor under their bond. The bond for the disbursing clerk of the House of Representatives shall be in the same amount as the bond required of the Clerk of the House of Representatives. The Secretary of the Treasury may, from time to time, require such disbursing clerk to renew his bond to the United States. (June 8, 1942, ch. 396, § 7, 56 Stat. 350.)

CROSS REFERENCES

Secretary of Senate, death, resignation, or disability, see section 64a of this title.

§ 106. Stationery for Senate and House of Representatives; advertisements for.

CROSS REFERENCES

Stationery allowances for Senators, Representatives, etc., see sections 46a and 46b of this title.

§ 117a. Disposition of funds from sale of transcripts of House committee hearings.

Any sums received from the sale of copies of transcripts of hearings of committees reported by the House of Representatives committee stenographers shall be covered into the Treasury as "miscellaneous receipts." (July 1, 1941, ch. 268, § 1, 55 Stat. 454; June 8, 1942, ch. 396, § 1, 56 Stat. 338.)

Chapter 5.—LIBRARY OF CONGRESS

§ 135a. Books and sound-reproduction records for adult blind; annual appropriation; purchases.

There is authorized to be appropriated annually to the Library of Congress, in addition to appropriations otherwise made to said Library, the sum of $370,000, which sum shall be expended under the direction of the Librarian of Congress to provide books published either in raised characters, on sound-reproduction records, or in any other form, for the use of the adult blind residents of the United States, including the several States, Territories, insular possessions, and the District of Columbia: *Provided,* That of said annual appropriation of $370,000, not exceeding $100,000 thereof shall be expended for books in raised characters, and not exceeding $250,000 thereof shall be expended for sound-reproduction records, and not to exceed $20,000 thereof shall be expended for the maintenance and replacement of the Government-owned reproducers for sound-reproduction records for the blind. In the purchase of such books, the Librarian of Congress, without reference to section 5 of Title 41, shall give preference to non-profit-making institutions or agencies whose activities are primarily concerned with the blind, in all cases where the prices or bids submitted by such institutions or agencies are, by said Librarian, under all the circumstances and needs involved, determined to be fair and reasonable. (As amended Oct. 1, 1942, ch. 575, § 1, 56 Stat. 764.)

AMENDMENTS

1942—Act Oct. 1, 1942, cited to text, substituted "$370,000" for "$350,000", and added clause at end of first sentence relating to expenditure of not exceeding $20,000 for maintenance and replacement of reproducers for sound-reproduction records.

EFFECTIVE DATE

Section 2 of act Oct. 1, 1942, cited to text, provided as follows: "This Act shall be applicable with respect to the fiscal year ending June 30, 1943, and for each fiscal year thereafter."

§ 161. Same; gifts, etc., exempt from Federal taxes.

Gifts or bequests or devises to or for the benefit of the Library of Congress, including those to the board, and the income therefrom, shall be exempt from all Federal taxes, including all taxes levied by the District of Columbia. (As amended Oct. 2, 1942, ch. 576, 56 Stat. 765.)

Chapter 9.—OFFICE OF LEGISLATIVE COUNSEL

§ 272. Appointment of legislative counsel; qualifications.

One of the legislative counsel shall be appointed by the President pro tempore of the Senate, and one by the Speaker of the House of Representatives, without reference to political affiliations and solely on the ground of fitness to perform the duties of the office. (Feb. 24, 1919, ch. 18, § 1303 (a), (d), 40 Stat. 1141; June 2, 1924, ch. 234, § 1101, 43 Stat. 353; Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VI, § 602, 55 Stat. 726.)

AMENDMENTS

1941—Act Sept. 20, 1941, cited to text, substituted "President pro tempore of the Senate" for "President of the Senate."

§ 273. Compensation of legislative counsel.

The positions of legislative counsel shall be allocated from time to time by the President pro tempore of the Senate and the Speaker of the House of Representatives, jointly, to the appropriate grade in the compensation schedules of section 673 of Title 5. The rate of compensation of each of the two legislative counsel shall be fixed from time to time, within the limits of such grade, by the President pro tempore of the Senate and the Speaker of the House of Representatives, respectively. Notwithstanding the foregoing provisions, the compensation of the legislative counsel of the House in office on March 10, 1928, and the legislative counsel of the Senate in office on June 18, 1940, shall be at the rate of $10,000 a year. (Feb. 24, 1919, ch. 18, § 1303 (d); June 2, 1924. ch. 234, § 1101, 43 Stat. 353; Mar. 10,

1928, ch. 167, § 23 (a), 45 Stat. 279; June 18, 1940, ch. 396, § 1, 54 Stat. 472; Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VI, § 602, 55 Stat. 726.)

AMENDMENTS

1941—Act Sept. 20, 1941, cited to text, substituted "President pro tempore of the Senate" for "President of the Senate."

§ 274. Assistant legislative counsel; clerks and employees; office equipment and supplies.

The legislative counsel shall, subject to the approval of the President pro tempore of the Senate and the Speaker of the House of Representatives, employ and fix the compensation of such assistant counsel, clerks, and other employees, and purchase such furniture, office equipment, books, stationery, and other supplies, as may be necessary for the proper performance of the duties of the office and as may be appropriated for by Congress. (Feb. 24, 1919, ch. 18, § 1303 (a), (d), 40 Stat. 1141; June 2, 1924, ch. 234, § 1101, 43 Stat. 353; Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VI, § 602, 55 Stat. 726.)

AMENDMENTS

1941—Act Sept. 20, 1941, cited to text, substituted "President pro tempore of the Senate" for "President of the Senate."

TITLE 3.—THE PRESIDENT

Chapter 2.—OFFICE AND COMPENSATION OF PRESIDENT

Sec.

54. Office of Government Reports in the Executive Office of the President; annual appropriation; salary of Director (New).

§ 46. Detail of employees of executive departments to office of President.

REPEATED.—Act Apr. 5, 1941, ch. 40, § 1, 55 Stat. 93; act June 27, 1942, ch. 450, § 1, 56 Stat. 392.

§ 53. Protection of the President.

The protection of the person of the President and the members of his immediate family and of the person chosen to be President of the United States is authorized. (Mar. 25, 1940, ch. 71, title I, § 1, 54 Stat. 67; May 31, 1941, ch. 156, title I, § 1, 55 Stat. 224; Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 159.)

§ 54. Office of Government Reports in the Executive Office of the President; annual appropriation; salary of Director.

There is authorized to be appropriated annually to the Office of Government Reports in the Executive Office of the President a sum not exceeding $1,500,000 in order to (a) provide a central clearing house through which individual citizens, organizations of citizens, and State or local governmental bodies may transmit inquiries and complaints and receive advice and information; (b) assist the President in dealing with special problems requiring the clearance of information between the Federal Government and State and local governments and private institutions; (c) collect and distribute information concerning the purposes and activities of executive departments and agencies for the use of the Congress, administrative officials, and the public; and (d) keep the President currently informed of the opinions, desires, and complaints of citizens and groups of citizens and of State and local governments with respect to the work of Federal agencies: *Provided,* That, in the expenditure of such funds, section 5 of Title 41 shall not be construed to apply to any purchase or service where the aggregate amount involved does not exceed $50: *Provided further,* That the President may fix the salary of the Director of the Office of Government Reports at a rate of not more than $10,000 per annum. (June 9, 1941, ch. 189, 55 Stat. 247.)

Chapter 3.—WHITE HOUSE POLICE

Sec.

62a. Same; appointment of members in accordance with civil-service laws (New).
62b. Same; privileges of civil-service appointees (New).

§ 62. Personnel; appointment; vacancies.

TEMPORARY INCREASE IN PERSONNEL

Act Mar. 10, 1942, c. 178, title I, § 1, 56 Stat. 159, made appropriations for the fiscal year, 1943, for one captain, one inspector, four lieutenants, six sergeants, and 128 privates, notwithstanding the provisions of this section.

§ 62a. Same; appointment of members in accordance with civil-service laws.

In addition to appointment from members of the Metropolitan Police force and the United States Park Police force, as provided in section 62 (a) of this title, members of the White House Police force may be appointed, and vacancies in such force filled, in accordance with the provisions of the civil-service laws and the regulations issued pursuant thereto. (Oct. 9, 1942, ch. 582, § 1, 56 Stat. 778.)

§ 62b. Same; privileges of civil-service appointees.

Members appointed pursuant to this section and section 62a shall be entitled to the same privileges as to salary, grade, uniforms, equipment, transfer, leave, relief funds, retirement, and refunds as members appointed from the Metropolitan Police force and the United States Park Police force. (Oct. 9, 1942, ch. 582, § 2, 56 Stat. 778.)

TITLE 4.—FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

§ 3. Use of flag for advertising purposes; mutilation of flag.

CROSS REFERENCES

Display and use of flag by civilians, see section 173 of Title 36, Patriotic Societies and Observances.

Manner of display of flag, see section 175 of Title 36, Patriotic Societies and Observances.

Respect for flag, see section 176 of Title 36, Patriotic Societies and Observances.

TITLE 5.—EXECUTIVE DEPARTMENTS AND GOVERNMENT OFFICERS AND EMPLOYEES

Chapter 1.—PROVISIONS APPLICABLE TO DEPARTMENTS AND OFFICERS GENERALLY

Sec.
30n–1. Absence as witness in certain cases; loss of salary (New).
61a. Pay or credit for accumulated leave of employees ordered to active military or naval duty (New).
73c–2. Same; availability of appropriations (New).
81a. Same; necessity of approval by Secretary of War for purchase or exchange (New).
87b. Same; Thanksgiving Day (New).

COORDINATION OF FEDERAL REPORTING SERVICES (New)

139. Declaration of Congressional policy.
139a. Collection of information.
(a) Duties of Director of the Bureau of the Budget.
(b) Designation of central collection agency.
(c) Independent collection by an agency as prohibited.
(d) Determination for necessity of information; hearing.
(e) Cooperation of agencies in making information available.
139b. Unlawful disclosure of information; penalties; release of information to other agencies.
139c. Plans or forms for collecting information; submission to Director; approval.
139d. Rules and regulations.
139e. Definitions.
139f. Penalty for failure to furnish information.

CROSS REFERENCES

Wartime pay and allowances generally, see section 1001 et seq. of Appendix to Title 50, War.

§ 26a. Saturday half holidays.

SUSPENSION DURING NATIONAL EMERGENCY

Res. Dec. 22, 1942, ch. 798, § 3, 56 Stat. 1068, eff. Dec. 1, 1942, suspended the provisions of this section until April 30, 1943, inclusive, or such earlier date as Congress may prescribe.

Ex. Ord. No. 8816, July 5, 1941, 6 F. R. 3265, suspended the provisions of this section "(1) as to all civil employees of the War Department and its field services engaged in the performance of labor or duties in the Canal Zone, Puerto Rico, and the Territory of Alaska, and (2) as to all civil employees of the Coast Guard and its field services engaged in the performance of labor or duties in Puerto Rico and the Territory of Alaska."

Ex. Ord. No. 8876, Aug. 30, 1941, 6 F. R. 171, suspended for the duration of the national emergency, the provisions of this section "as to all employees of the War Department and its field services who are engaged in, or directly connected with, the construction of works necessary to the military establishment in the United States, and as to all employees of the Coast Guard and its field services engaged in, or directly connected with, the construction, alteration, or repair of vessels or shore facilities of the Coast Guard."

Ex. Ord. No. 9018, Jan. 12, 1942, 7 F. R. 238, suspended the provisions of this section, insofar as they affect the War and Navy Departments and the Coast Guard, for the duration of the existing national emergency.

§ 29. Hours of labor in executive departments.

OVERTIME AND VACATION COMPENSATION DURING NATIONAL EMERGENCY

NATIONAL EMERGENCY CONTRACTS

Overtime pay authorized for certain employees in special circumstances by act June 28, 1940, ch. 440, 54 Stat. 676, see note preceding section 1, Title 41, Public Contracts.

OVERTIME COMPENSATION FOR ALL CIVILIAN EMPLOYEES OF THE UNITED STATES GOVERNMENT

Res. Dec. 22, 1942, ch. 798, 56 Stat. 1068, effective from Dec. 1, 1942 to April 30, 1943, established overtime rates of compensation for all civilian employees in or under the United States Government, including Government-owned or controlled organizations (except employees in the legislative or judicial branches) and to those employees in the District of Columbia municipal government who occupy positions subject to chapter 13 of this title.

OVERTIME COMPENSATION FOR CERTAIN EMPLOYEES OF WAR DEPARTMENT, PANAMA CANAL, NAVY DEPARTMENT, AND COAST GUARD

Act June 3, 1941, ch. 168, § 1, 55 Stat. 241, established overtime rates for compensation for certain employees of the field services of the War Department, Panama Canal, Navy Department, and Coast Guard, to be effective during the national emergency declared by the President on Sept. 8, 1939, and to terminate June 30, 1942, unless otherwise provided by Congress.

Res. July 3, 1942, ch. 482, 56 Stat. 645, as amended Oct. 2, 1942, ch. 577, 56 Stat. 765; Res. Dec. 22, 1942, ch. 798, 56 Stat. 1068, extended from June 30, 1942, to and including April 30, 1942, the provisions for the payment of overtime rates of compensation contained in said act June 3, 1941.

Res. July 3, 1942, ch. 482, 56 Stat. 645, as amended Oct. 2, 1942, ch. 577, 56 Stat. 765; Res. Dec. 22, 1942, ch. 798, 56 Stat. 1068, extended from June 30, 1942, to and including April 30, 1942, the provisions for the payment of overtime rates of compensation contained in act Oct. 21, 1940.

VACATION PAY FOR CERTAIN EMPLOYEES OF THE WAR DEPARTMENT AND PANAMA CANAL ZONE

Act June 3, 1941, ch. 168, § 2, 55 Stat. 241, provided employees of the field service of the War Department and Panama Canal Zone might be employed during their vacation period without loss of vacation pay, to be effective during the national emergency declared by the President on Sept. 8, 1939, and to terminate June 30, 1942, unless otherwise provided by Congress.

CROSS REFERENCES

National Advisory Committee for Aeronautics, certain field employees of, see note under section 241 of Title 49, Transportation.

§ 30a. Same; reduction in time.

CROSS REFERENCES

Injuries received during hospital treatment, see section 501a of Title 38, Pensions, Bonuses, and Veterans' Relief.

Reduction of pension to veterans of Spanish-American War, Philippine Insurrection, and Boxer Rebellion, and their widows and children limited, see section 366 of Title 38, Pensions, Bonuses, and Veterans' Relief.

Restoration of compensation to 1933 level, see section 703b of Title 38, Pensions, Bonuses, and Veterans' Relief.

Spanish-American War Veterans as unaffected by section, see section 701 of Title 38, Pensions, Bonuses, and Veterans' Relief.

§ 30b. Same; annual leave; accumulation; temporary employees.

With the exception of teachers and librarians of the public schools of the District of Columbia and officers and employees of the Panama Canal and Panama Railroad on the Isthmus of Panama, and except as provided in section 30*l* of this title, all civilian officers and employees of the United States wherever stationed and of the government of the District of Columbia, regardless of their tenure, in addition to any accrued leave, shall be entitled to twenty-six days' annual leave with pay each calendar year, exclusive of Sundays and holidays: *Provided,* That the part unused in any year shall be accumulated for succeeding years until it totals not exceeding sixty days: *Provided further,* That during the national emergency declared by the President of the United States on September 8, 1939, the leave unused by the employees of the departments, independent establishments, and agencies, not in other form commuted or compensated, shall be accumulated for succeeding years until it totals not exceeding ninety days: *And provided further,* That when the unused leave accumulated equals or exceeds sixty days in the aggregate, not more than fifteen days of unused leave may be further accumulated in any one calendar year. Sections 29a, 30b–30e, 30*l* and 31a of this title shall not affect any sick leave to which employees are now or may hereafter be entitled. Temporary employees, except temporary employees engaged on construction work at hourly rates, shall be entitled to two and one-half days leave for each month of service. The annual leave herein authorized shall be granted at such times as the heads of the various departments and independent establishments may prescribe. (As amended Dec. 17, 1942, ch. 737, 56 Stat. 1052.)

AMENDMENTS

1942—Act Dec. 17, 1942, cited to text, added second and third provisos to first sentence.

§ 30n–1. Absence as witness in certain cases; loss of salary.

From and after the passage of this section employees of the Government of the United States in active service who are called upon to serve as witnesses on behalf of the District of Columbia in any court proceeding in which the government of the District of Columbia may be a party and employees of the government of the District of Columbia who are called upon to serve as witnesses on behalf of the United States or the District of Columbia in any court proceeding in which the Government of the United States or the government of the District of Columbia may be a party, shall not be paid witness fees for such service, but the period of such service shall be without loss of salary or compensation and shall not be deducted from any leave of absence with pay authorized by law. (Oct. 14, 1941, ch. 436, 55 Stat. 737.)

§ 34. Restoration to positions of employees called into active military service.

CROSS REFERENCES

Pay or credit for accumulated leave of employees ordered to active military or naval duty, see section 61a of this title.

§ 43. Employment of clerks and other employees; authority; place of service; delegation of authority to employ.

CROSS REFERENCES

Authority of Secretary of War to appoint civilian employees and to transfer such employees in Federal Service to Foreign Service, see section 763 of Appendix to Title 50, War.

Bureau of Indian Affairs, assistant or deputy commissioners as appointed under authority of section, see section 2a of Title 25, Indians.

Employment of necessary personnel, etc., by War Department for national defense without compliance with section 5 of Title 41, Public Contracts, see section 772 of Appendix to Title 50, War.

General Land Office, assistant or deputy commissioners as appointed under authority of section, see section 3a of Title 43, Public Lands.

§ 56. Salaries to certain recess appointees.

CHANGE OF NAME

"Board of Tax Appeals" has been changed to read "The Tax Court of the United States" by act Oct. 21, 1942, ch. 619, title V, § 504 (a) (c), 56 Stat. 957. See section 1100 of Title 26, Internal Revenue Code, and note thereunder.

§ 61a. Pay or credit for accumulated leave of employees ordered to active military or naval duty.

Employees of the United States Government, its Territories or possessions, or the District of Columbia (including employees of any corporation created under authority of an Act of Congress which is either wholly controlled or wholly owned by the United States Government, or any corporation, all the stock of which is owned or controlled by the United States Government, or any department, agency, or establishment thereof, whether or not the employees thereof are paid from funds appropriated by Congress), who, subsequent to May 1, 1940, shall have entered upon active military or naval service in the land or naval forces of the United States by voluntary enlistment or otherwise, shall be entitled to receive, in addition to their military pay, compensation in their civilian positions covering their accumulated or current accrued leave, or to elect to have such leave remain to their credit until their return from active military or naval service. (Aug. 1, 1941, ch. 348, 55 Stat. 616, as amended Apr. 7, 1942, ch. 220, 56 Stat. 200.)

AMENDMENTS

1942—Act April 7, 1942, cited to text, amended section in its entirety.

§ 73. Actual traveling expenses only allowed.

CROSS REFERENCES

Army transports, transportation of certain persons on, see section 1371 et seq. of Title 10, Army.

§ 73c–1. Same; household goods and personal effects of civilian employees.

WAR AND NAVY DEPARTMENTS AND COAST GUARD PERSONNEL DURING WAR

Act Feb. 21, 1942, ch. 107, 56 Stat. 97, provided: "That during the continuance of the present war and for six months thereafter, any appropriations heretofore or here-

after made available for expenses of travel of civilian officers and employees of the War and Navy Departments and the Coast Guard shall be available also for expenses of travel performed by them on transfer from one official station to another when authorized, by such responsible officer or officers of the Department concerned as the head thereof may designate for that purpose, in the order directing the travel: *Provided*, That such expenses shall not be allowed for any transfer effected for the convenience of the officer or employee."

CROSS REFERENCES

War, household and personal effects of civilian employees appointed and transferred to foreign service, evacuation of dependents for military reasons, see section 763 of Appendix to Title 50, War.

§ 73c-2. Same; availability of appropriations.

Appropriations under the Department of the Interior available for travel, shall be available for expenses of the transfer of household goods and effects as provided by section 73c-1 of this title, and regulations promulgated thereunder. (June 28, 1941, ch. 259, § 5, 55 Stat. 360; July 2, 1942, ch. 473, § 5, 56 Stat. 561.)

CROSS REFERENCES

Funds available for transportation of baggage also available for packing, crating, and unpacking such baggage, see section 765 of Appendix to Title 50, War.

§ 74. Expenses for subsistence; traveling on duty.

CROSS REFERENCES

Army, Navy, Coast Guard, Marine Corps, Coast and Geodetic Survey, and Public Health Service personnel, subsistence expenses during travel on duty, see section 112 of Title 37, Pay and Allowances.

§ 75a. Civilians employed in field service; quarters, heat, light, household equipment, subsistence and laundry service.

CROSS REFERENCES

Deductions from salaries of officers and crews of vessels of the Fish and Wildlife Service for quarters and rations as unauthorized by this section, see section 754 of Title 16, Conservation.

§ 76. Free tuition in District of Columbia schools for children of employees of United States.

REPEATED.—Act July 1, 1941, ch. 271, § 1, 55 Stat. 512; Act June 27, 1942, ch. 452, § 1, 56 Stat. 435.

§ 81a. Same; necessity of approval by Secretary of War for purchase or exchange.

No part of any money appropriated by any Act, except the appropriation "Contingent expenses, Executive Office", and Acts making appropriations for the Military and Naval Establishments, shall be used for the purchase or exchange of any motor-propelled passenger-carrying vehicle without the specific approval of the Secretary of War. (Apr. 28, 1942, ch. 246, § 6, 56 Stat. 225.)

§ 87b. Same; Thanksgiving Day.

The fourth Thursday of November in each year after the year 1941 shall be known as Thanksgiving Day, and is hereby made a legal public holiday to all intents and purposes and in the same manner as the 1st day of January, the 22d day of February, the 30th day of May, the 4th day of July, the first Monday of September, the 11th day of November, and Christmas Day are now made by law public holidays. (Dec. 26, 1941, ch. 631, 55 Stat. 862.)

§ 95. Witnesses' fees.

CROSS REFERENCES

Loss of salary as witness in certain cases, see section 30n-1 of this title.

§ 99. Ex-officers or employees not to prosecute claims in departments.

EXEMPTION OF CERTAIN SELECTIVE SERVICE PERSONNEL

Act May 5, 1941, ch. 85, 55 Stat. 150, as amended Dec. 26, 1941, ch. 628, 55 Stat. 861, provided: "That nothing in sections 109 and 113 of the Criminal Code (U. S. C., title 18, secs. 198 and 203) or in section 190 of the Revised Statutes (U. S. C., title 5, sec. 99) shall be deemed to apply to any person because of his appointment under authority of the Selective Training and Service Act of 1940 (title 50, Appendix, § 301 et seq.) or the Selective Service Regulations made in pursuance thereof as a member of a local board, a board of appeal, an advisory board for registrants, as a State director, a Government appeal agent, or as an individual to conduct hearings on appeals of persons claiming exemption from combatant training and service because of conscientious objections as provided in section 5 (g) of the Selective Training and Service Act of 1940 (title 50, Appendix, § 305 (g)); or because of his appointment as a member of an Alien Enemy Hearing Board to assist the Attorney General in the execution of any proclamations heretofore or hereafter issued by the President under the authority of the Alien Enemy Act of 1798 as amended (U. S. C., title 50, secs. 21-24)."

§ 105a. Information furnished Committees of Congress on request.

CROSS REFERENCES

Investigation of nonessential Federal expenditures, see note under Subtitle D, preceding section 3600 of Title 26, Internal Revenue Code.

REORGANIZATION OF EXECUTIVE AND ADMINISTRATIVE AGENCIES

§§ 124-132. Reorganization by Executive order.

EX. ORD. NO. 6166—REORGANIZATION OF EXECUTIVE AGENCIES GENERALLY

§ 21. DEFINITIONS

As used in this order—

"Agency" means any commission, independent establishment, board, bureau, division, service, or office in the executive branch of the Government.

"Abolished agency" means any agency which is abolished, transferred, or consolidated.

"Successor agency" means any agency to which is transferred some other agency or function, or which results from the consolidation of other agencies or functions.

"Function disposed of" means any function eliminated or transferred.

§ 22. EFFECTIVE DATE

In accordance with law, this order shall become effective 61 days from its date: *Provided*, That in case it shall appear to the President that the interests of economy require that any transfer, consolidation, or elimination be delayed beyond the date this order becomes effective, he may, in his discretion, fix a later date therefor, and he may for like cause further defer such date from time to time. (Promulgated June 10, 1933, pursuant to section 126 of Title 5.)

§ 133t. Same; continuation of agencies beyond statutory period of termination.

CROSS REFERENCES

Coordination of executive bureaus in interest of national defense and for the successful prosecution of the war, see sections 601-605 of Appendix to Title 50, War.

Temporary reorganization plans during war period, see notes under section 601 of Appendix to Title 50, War.

REORGANIZATION PLAN NO. I

* * * * *

PART 2. FEDERAL SECURITY AGENCY

* * * * *

§ 203. UNITED STATES EMPLOYMENT SERVICE

* * * * *

(The United States Employment Service and all functions, duties and powers of the Social Security Board in the Federal Security Agency relating to employment service were transferred to War Manpower Commission by Ex. Ord. No. 9247, set out in note under section 601 of Appendix to Title 50, War.)

* * * * *

§ 206. NATIONAL YOUTH ADMINISTRATION

* * * * *

(Function and powers of National Youth Administration were transferred to War Manpower Commission by Ex. Ord. No. 9247, set out in note under section 601 of Appendix to Title 50, War.)

* * * * *

PART 3. FEDERAL WORKS AGENCY

§ 301. FEDERAL WORKS AGENCY

(a) * * *

(Functions, powers and duties of Federal Works Administrator relating to defense housing transferred to National Housing Agency during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.)

* * * * *

§ 304. UNITED STATES HOUSING AUTHORITY

* * * * *

(b) * * *

(United States Housing Authority consolidated with other agencies into National Housing Authority during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.)

* * * * *

§ 306. WORK PROJECTS ADMINISTRATION

* * * * *

(Functions, records, property, personnel and administration of the Sample Surveys Section of Work Projects Administration transferred to Bureau of Census, Department of Commerce, see Ex. Ord. No. 9232, set out in note under section 601 of Appendix to Title 50, War.)

PART 4. LENDING AGENCIES

* * * * *

§ 401. * * *

* * * * *

(c) Transfer of Other Funds.

(Electric Home and Farm Authority was terminated as a Federal agency by Ex. Ord. No. 9256, set out in note under section 712a of Title 15, Commerce and Trade.)

§ 402. * * *

* * * * *

(c) POWERS AND DUTIES OF ADMINISTRATOR

* * * * *

(Functions, powers and duties of Federal Loan Administrator relating to defense housing consolidated with other agencies into the National Housing Agency, during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War. By Ex. Ord. No. 9071, also set out under said section 601, the functions, powers and duties of the Federal Loan Agency and Federal Loan Administrator relating to certain agencies and which functions were not consolidated by said Ex. Ord. No. 9070 establishing the National Housing Agency, were transferred to the Department of Commerce.)

(Federal Home Loan Bank Board, Home Owners' Loan Corporation and Federal Housing Administration consolidated with other agencies into the National Housing Agency during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.)

* * * * *

REORGANIZATION PLAN NO. II

PART 1. DEPARTMENTS

* * * * *

§ 4. DEPARTMENT OF THE INTERIOR

* * * * *

(c) * * *

(Functions, records, property, and personnel of Consumers' Counsel of the National Bituminous Coal Commission, which were transferred by this Plan to office of Solicitor of Department of Interior, were retransferred to newly created Bituminous Coal Consumers' Counsel by section 852 of Title 15, Commerce and Trade.)

* * * * *

REORGANIZATION PLAN NO. III

* * * * *

DEPARTMENT OF AGRICULTURE

§ 5. SURPLUS MARKETING ADMINISTRATION

* * * * *

(Surplus Marketing Administration, including Federal Surplus Commodities Corporation as an agency of Department of Agriculture, consolidated with other agencies into Agricultural Marketing Administration, for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.)

* * * * *

REORGANIZATION PLAN NO. IV

* * * * *

UNITED STATES MARITIME COMMISSION

§ 10. TRANSFER OF NAUTICAL SCHOOL FUNCTIONS

* * * * *

(Functions and jurisdiction of Maritime Commission outlined in this section transferred to Commandant of U. S. Coast Guard for duration of present War, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.)

* * * * *

§§ 133u, 133v.

CROSS REFERENCES

Coordination of executive bureaus in interest of national defense and for the successful prosecution of the war, see sections 601–605 of Appendix to Title 50, War.

COORDINATION OF FEDERAL REPORTING SERVICES

§ 139. Declaration of Congressional policy.

It is hereby declared to be the policy of the Congress that information which may be needed by the various Federal agencies should be obtained with a minimum burden upon business enterprises (especially small business enterprises) and other persons required to furnish such information, and at a minimum cost to the Government, that all unnecessary duplication of efforts in obtaining such information through the use of reports, questionnaires, and other such methods should be eliminated as rapidly as practicable; and that information collected and tabulated by any Federal agency should insofar as is expedient be tabulated in a manner to maximize the usefulness of the information to other Federal agencies and the public. **(Dec. 24, 1942, ch. 811, § 2, 56 Stat. 1078.)**

SHORT TITLE

Section 1 of act Dec. 24, 1942, cited to text, provided: "This act may be cited as the 'Federal Reports Act of 1942'."

APPROPRIATIONS

Section 9 of act Dec. 24, 1942, cited to text, provided: "There are hereby authorized to be appropriated annually, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to carry out the provisions of this act (sections 139–139f of this title)."

§ 139a. Collection of information—(a) Duties of Director of the Bureau of the Budget.

With a view to carrying out the policy of sections 139–139f of this title, the Director of the Bureau of the Budget (hereinafter referred to as the "Director") is directed from time to time (1) to investigate the needs of the various Federal agencies for information from business enterprises, from other persons, and from other Federal agencies; (2) to investigate the methods used by such agencies in obtaining such information; and (3) to coordinate as rapidly as possible the information-collecting services of all such agencies with a view to reducing the cost to the Government of obtaining such information and minimizing the burden upon business enterprises and other persons, and utilizing, as far as practicable, the continuing organization, files of information and existing facilities of the established Federal departments and independent agencies.

(b) Designation of central collection agency.

If, after any such investigation, the Director is of the opinion that the needs of two or more Federal agencies for information from business enterprises and other persons will be adequately served by a single collecting agency, he shall fix a time and place for a hearing at which the agencies concerned and any other interested persons shall have an opportunity to present their views. After such hearing, the Director may issue an order designating a collecting agency to obtain such information for any two or more of the agencies concerned, and prescribing (with reference to the collection of such information) the duties and functions of the collecting agency so designated and the Federal agencies for which it is to act as agent. Any such order may be modified from time to time by the Director as circumstances may require, but no such modification shall be made except after investigation and hearing as hereinbefore provided.

(c) Independent collection by an agency as prohibited.

While any such order or modified order is in effect, no Federal agency covered by such order shall obtain for itself any information which it is the duty of the collecting agency designated by such order to obtain.

(d) Determination for necessity of information; hearing.

Upon the request of any party having a substantial interest, or upon his own motion, the Director is authorized within his discretion to make a determination as to whether or not the collection of any information by any Federal agency is necessary for the proper performance of the functions of such agency or for any other proper purpose. Before making any such determination, the Director may, within his discretion, give to such agency and to other interested persons an adequate opportunity to be heard or to submit statements in writing. To the extent, if any, that the Director determines the collection of such information by such agency is unnecessary, either because it is not needed for the proper performance of the functions of such agency or because it can be obtained from another Federal agency or for any other reason, such agency shall not thereafter engage in the collection of such information.

(e) Cooperation of agencies in making information available.

For the purposes of sections 139–139f of this title, the Director is authorized to require any Federal agency to make available to any other Federal agency any information which it has obtained from any person after December 24, 1942, and all such agencies are directed to cooperate to the fullest practicable extent at all times in making such information available to other such agencies: *Provided,* That the provisions of sections 139–139f of this title shall not apply to the obtaining or releasing of information by the Bureau of Internal Revenue, the Comptroller of the Currency, the Bureau of the Public Debt, the Bureau of Accounts, and the Division of Foreign Funds Control of the Treasury Department: *Provided further,* That the provisions of sections 139–139f of this title shall not apply to the obtaining by any Federal bank supervisory agency of reports and information from banks as provided or authorized by law and in the proper performance of such agency's functions in its supervisory capacity. (Dec. 24, 1942, ch. 811, § 3, 56 Stat. 1078.)

§ 139b. Unlawful disclosure of information; penalties; release of information to other agencies.

(a) In the event that any information obtained in confidence by a Federal agency is released by that agency to another Federal agency, all the provisions of law (including penalties) which relate to the unlawful disclosure of any such information shall apply to the officers and employees of the agency to which such information is released to the same extent and in the same manner as such provisions apply to the officers and employees of the agency which originally obtained such information; and the officers and employees of the agency to which the information is released shall in addition be subject to the same provisions of law (including penalties) relating to the unlawful disclosure of such information as if the information had been collected directly by such agency.

(b) Information obtained by a Federal agency from any person or persons may, pursuant to sections 139–139f of this title, be released to any other Federal agency only if (1) the information shall be released in the form of statistical totals or summaries; or (2) the information as supplied by persons to a Federal agency shall not, at the time of collection, have been declared by that agency or by any superior authority to be confidential; or (3) the

persons supplying the information shall consent to the release of it to a second agency by the agency to which the information was originally supplied; or (4) the Federal agency to which another Federal agency shall release the information has authority to collect the information itself and such authority is supported by legal provision for criminal penalties against persons failing to supply such information. (Dec. 24, 1942, ch. 811, § 4, 56 Stat. 1079.)

§ 139c. Plans or forms for collecting information; submission to Director; approval.

No Federal agency shall conduct or sponsor the collection of information, upon identical items, from ten to [1] more persons (other than Federal employees considered as such) unless, in advance of adoption or revision of any plans or forms to be used in such collection,

(a) The agency shall have submitted to the Director such plans or forms, together with copies of such pertinent regulations and other related materials as the Director shall specify; and

(b) The Director shall have stated that he does not disapprove the proposed collection of information. (Dec. 24, 1942, ch. 811, § 5, 56 Stat. 1079.)

[1] So in original. Probably should read "or".

§ 139d. Rules and regulations.

The Director is authorized to make such rules and regulations as may be necessary to carry out the provisions of sections 139–139f of this title. (Dec. 24, 1942, ch. 811, § 6, 56 Stat. 1079.)

§ 139e. Definitions.

As used in sections 139–139f of this title—

(a) The term "Federal agency" means any executive department, commission, independent establishment, corporation owned or controlled by the United States, board, bureau, division, service, office, authority, or administration in the executive branch of the Government; but such terms shall not include the General Accounting Office nor the governments of the District of Columbia and of the Territories and possessions of the United States, and the various subdivisions of such governments.

(b) The term "person" means any individual, partnership, association, corporation, business trust, or legal representative, any organized group of persons, any State or Territorial government or branch thereof, or any political subdivision of any State or Territory or any branch of any such political subdivision.

(c) The term "information" means facts obtained or solicited by the use of written report forms, application forms, schedules, questionnaires, or other similar methods calling either (1) for answers to identical questions from ten or more persons other then [1] agencies, instrumentalities, or employees of the United States or (2) for answers to questions from agencies, instrumentalities, or employees of the United States which are to be used for statistical compilations of general public interest. (Dec. 24, 1942, ch. 811, § 7, 56 Stat. 1079.)

[1] So in original. Probably should read "than".

CROSS REFERENCES

Definition of federal agency in connection with printing of the Federal Register, see section 304 of Title 44, Public Printing and Documents.

§ 139f. Penalty for failure to furnish information.

Any person failing to furnish information required by any such agency shall be subject to such penalties as are specifically prescribed by law, and no other penalty shall be imposed either by way of fine or imprisonment or by the withdrawal or denial of any right, privilege, priority, allotment, or immunity, except when the right, privilege, priority, allotment, or immunity, is legally conditioned on facts which would be revealed by the information requested. (Dec. 24, 1942, ch. 811, §8, 56 Stat. 1080.)

Chapter 2.—DEPARTMENT OF STATE

§ 153a. Dispatch agencies in certain cities; compensation of personnel; rent and expenses.

There shall be paid compensation to agents and employees of, and rent and other expenses for, dispatch agencies in New York, San Francisco, Seattle, and New Orleans. (As amended June 28, 1941, ch. 258, title I, 55 Stat. 268; July 2, 1942, ch. 472, title I, 56 Stat. 473.)

CODIFICATION

Section is based upon provisions contained for many years in annual appropriation acts providing funds for the Foreign Service. Although each of these provisions is by its terms confined to its specific appropriation, the Secretary of State, in a communication dated June 4, 1941, recommended its incorporation into the Code, saying: "As provision for the compensation and expenses involved in the maintenance of the offices of these despatch agents has been included in appropriation acts for many years I believe that you would be warranted in considering it to be permanent general legislation and in my opinion it should be included in * * * the Code."

PRIOR LAW

Prior provisions on this subject are contained in former Department of State Appropriation Acts.

Chapter 3.—DEPARTMENT OF WAR

Sec.

189b. Appointment and transfer of employees in United States for duty outside United States; transportation of employees and effects (New).

219a. Same; annual reports to Congress on all contracts in excess of $10,000 (New).

222. Availability of Military Establishment appropriation for prisoners of war (New).

ARMY SPECIALIST CORPS

A corps of uniformed civilian employees to be known as the Army Specialist Corps, with responsibility for recruiting personnel vested in the Civil Service Commission, was established in the War Department for the duration of the present war and six months thereafter by Ex. Ord. No. 9078, Feb. 26, 1942, 7 F. R. 1607.

By a War Department press release of Oct. 31, 1942, it was announced that the Army Specialist Corps was abolished. It has become a part of the Office Procurement Service of the Army of the United States.

REORGANIZATION OF ARMY

The Army of the United States was reorganized for the duration of the war and six months thereafter. See note under section 601 of Appendix to Title 50, War.

§ 188. Detail of clerks and employees.

CROSS REFERENCES

Army Specialist Corps created for duration of present war abolished; see note preceding section 181 of this title.

§ 189b. Appointment and transfer of employees in United States for duty outside United States; transportation of employees and effects.

Under appropriations available to the Military Establishment, the Secretary of War is authorized to effect appointments of employees in the United States, or to effect the transfer of employees in the Federal service in the United States, for duty at any point outside the continental limits of the United States or in Alaska at which it may be found necessary to assign such civilian employees, and to pay the costs of transportation of such employees from place of engagement in the United States, or from present post of duty in the United States, in the case of those employees already in the service of the United States, to the post of duty outside the United States or in Alaska, and return upon completion of assignment or after such period of service as may be prescribed by the head of the Department; to provide for the shipment of personal effects of persons so appointed or transferred from place of engagement or from present post of duty in the United States to the post of duty outside the continental United States or in Alaska. (Apr. 28, 1942, ch. 247, title I, § 102, 56 Stat. 229.)

§ 208. Claims for damages to private property from military operations; adjustment.

The Secretary of War is authorized to consider, ascertain, adjust, and determine the amounts due on all claims for damages to and loss of private property when the amount of the claim does not exceed the sum of one thousand dollars, occasioned by heavy gun fire and target practice of troops, and for damages to vessels, wharves, and other private property, found to be due to maneuvers or other military operations for which the Government is responsible, and report the amounts so ascertained and determined to be due the claimants to Congress at each session thereof through the General Accounting Office for payment as legal claims out of appropriations that may be made by Congress therefor. (Aug. 24, 1912, ch. 391, § 1, 37 Stat. 586; June 10, 1921, ch. 18, § 305, 42 Stat. 24.)

REPEAL

In a communication dated Aug. 19, 1942, the Chief of the Claims Division of the Judge Advocate General's Department made the following statement: "It appears rather conclusively that this section of the act cited (Title 5, § 208) is not repealed by implication or superseded by the act of December 28, 1922, supra (Title 31, §§ 215–217), except as to those claims in which the damage resulted from negligence of any officer or employee of the Government acting within the scope of his employment. Neither is it repealed by implication or superseded by the provision included in recent Army appropriation acts * * * (Title 31, § 223), except as to those claims not exceeding $500. Section 208, Title 5 applies to claims not exceeding $1,000 which are not payable under the provisions of the acts referred to in this paragraph."

CROSS REFERENCES

Negligence of Government officers and employees causing damage to private property, settlement of claims, see section 215 of Title 31, Money and Finance.

Practice, operations, etc., of Army causing damage to private property, settlement of claims not exceeding $1,000, see section 223 of Title 31, Money and Finance.

Settlement of claims arising from actions of United States armed forces in foreign countries during National Emergency, see section 224d of Title 31, Money and Finance, and note thereunder.

§ 209. Claims for damages to private property from military operations.

CROSS REFERENCES

Settlement of claims arising from actions of United States armed forces in foreign countries during National Emergency, see section 224d of Title 31, Money and Finance, and note thereunder.

§ 216a. Repealed. April 28, 1942, ch. 247, title IV, § 401, 56 Stat. 226.

§ 219a. Same; annual reports to Congress on contracts over $150,000.

It shall be the duty of the Secretary of War and the Secretary of the Navy, respectively, to file with the Congress, within sixty days after the end of each fiscal year, a complete list of all contracts in excess of $150,000, including contracts for the purchase of land, undertaken during such fiscal year for the expenditure of funds appropriated by any Act, showing (1) a statement of the subject matter of each contract; (2) the names of the contractors; (3) the names of the persons who approved the specifications, consummated the making or concluded the negotiation of any such contract on behalf of the Government, and of all persons who participated in the negotiations on behalf of the contractor; (4) if any such contract was awarded without competitive bidding, a statement of the principal or controlling reason for the selection of the contractor; and (5) as to contracts for the purchase of land, also the location, area, intended use, the purchase price and assessed value thereof. (Aug. 25, 1941, ch. 409, title IV, § 2, 55 Stat. 686, as amended Apr. 28, 1942, ch. 247, title IV, § 401, 56 Stat. 244.)

CODIFICATION

Section is also set out as section 470 of this title.

CROSS REFERENCES

Similar provisions with respect to reports by the Secretary of the Navy, see section 470 of this title.

§ 222. Availability of Military Establishment appropriations for prisoners of war.

The Secretary of War is authorized to utilize any appropriation available for the Military Establishment, under such regulations as he may prescribe, for all expenses incident to the maintenance, pay, and allowances of prisoners of war, other persons in Army custody whose status is determined by the Secretary of War to be similar to prisoners of war, and persons detained in Army custody pursuant to Presidential proclamation. (Dec. 17, 1941, ch. 591, title I, § 103, 55 Stat. 813; July 2, 1942, ch. 477, § 14, 56 Stat. 633.)

Chapter 4.—DEPARTMENT OF TREASURY

GENERAL PROVISIONS

Sec.
249b. Death, resignation or separation from office of Chief Disbursing Officer; accounts and payments; liability for acts of successor; bond of Acting Chief Disbursing Officer (New).

GENERAL PROVISIONS

§ 249b. Death, resignation or separation from office of Chief Disbursing Officer; accounts and payments; liability for acts of successor; bond of Acting Chief Disbursing Officer.

In case of the death or of the resignation or separation from office of the Chief Disbursing Officer, Treasury Department, the accounts of the Chief Disbursing Officer may be continued and payments made in his name by an Assistant Chief Disbursing Officer, designated by the Secretary of the Treasury, for a period of time not to extend beyond the last day of the second month following the month in which the death, resignation, or separation shall occur. Such accounts and payments shall be allowed, audited, and settled in the General Accounting Office, and the checks signed in the name of the former Chief Disbursing Officer shall be honored by the Treasurer of the United States, in the same manner as if the former Chief Disbursing Officer had continued in office. The former Chief Disbursing Officer, his estate, or the sureties on his official bond, shall not be subject to any legal liability or penalty for the official acts and defaults of the Assistant Chief Disbursing Officer acting in the name or in the place of the former Chief Disbursing Officer under this section, but the Assistant Chief Disbursing Officer and his sureties shall be responsible therefor under their bond. The bond for the Acting Chief Disbursing Officer shall be an amount at least equal to the minimum amount of the bond required of the Chief Disbursing Officer. The Secretary of the Treasury may, from time to time, require the Assistant Chief Disbursing Officer to renew and increase his bond to the United States. (Dec. 24, 1942, ch. 821, 56 Stat. 1086.)

§ 274. Detail of officers or employees for foreign service of Department of State.

REPEATED.—Act June 28, 1941, ch. 258, title I, 55 Stat. 277; act July 2, 1942, ch. 472, title I, 56 Stat. 480.

BUREAU OF CUSTOMS

§ 281f. Additional deputy commissioner of customs.

Section, act June 17, 1930, ch. 497, title IV, § 650, 46 Stat. 762, is now covered by section 281a of this title.

Chapter 5.—DEPARTMENT OF JUSTICE

Sec.

300d. Same; availability of appropriations to pay compensation of civil service employees (New).

§§ 299, 300.

REPEATED.—Act June 28, 1941, ch. 258, title III, 55 Stat. 290; act July 2, 1942, ch. 472, title I, 56 Stat. 481.

§ 300a. Federal Bureau of Investigation; authority of officers to serve warrants and make arrests; authority to carry arms.

The Director, Assistant Directors, agents, and inspectors of the Federal Bureau of Investigation of the Department of Justice are empowered to serve warrants and subpoenas issued under the authority of the United States; to make seizures under warrant for violation of the laws of the United States; to make arrests without warrant for felonies which have been committed and which are cognizable under the laws of the United States, in cases where the person making the arrest has reasonable grounds to believe that the person so arrested is guilty of such felony and where there is a likelihood of the person escaping before a warrant can be obtained for his arrest, but the person arrested shall be immediately taken before a committing officer. Such members of the Federal Bureau of Investigation of the Department of Justice are authorized and empowered to carry firearms. (As amended Mar. 22, 1935, ch. 39, title II, 49 Stat. 77.)

CROSS REFERENCES

Change in name of Bureau, see note under section 340 of this title.

§ 300d. Same; availability of appropriations to pay compensation of civil service employees.

None of the funds appropriated for the Federal Bureau of Investigation shall be used to pay the compensation of any civil-service employee. (July 2, 1942, ch. 472, title II, 56 Stat. 482.)

CODIFICATION

Section is based upon provisions appearing in the Department of Justice Appropriation Act, 1943, constituting act July 2, 1942, cited to text. Somewhat similar provisions were contained in prior appropriation acts.

§ 301. Officials for investigation of official acts, records, and accounts of marshals, attorneys, clerks of courts, United States commissioners, referees, and trustees.

REPEATED.—Act June 28, 1941, ch. 258, title III, 55 Stat. 293; act July 2, 1942, ch. 472, title I, 56 Stat. 484.

§ 340. Division of Identification and Information; establishment; duties; cost of maintenance and operation.

There is established under the jurisdiction of the Department of Justice a division of the Federal Bureau of Investigation to be known as the Division of Identification and Information; said bureau shall be vested with the duty of acquiring, collecting, classifying, and preserving criminal identification and other crime records and the exchanging of said criminal identification records with the duly authorized officials of governmental agencies, of States, cities, and penal institutions; and the cost of maintenance and operation of said bureau shall be paid from the appropriation "Detection and prosecution of crimes" for the respective fiscal years concerned, as otherwise provided. (As amended Ex. Ord. No. 6166, § 3, June 10, 1933; Mar. 22, 1935, ch. 39, title II, 49 Stat. 77.)

CODIFICATION

Words "Federal Bureau" originally read "Bureau". Ex. Ord. No. 6166, cited to text, transferred that Bureau's functions to, and consolidated them in, the Division of Investigation of the Department of Justice. Act Mar. 22, 1935, cited to text, referred to that Division as the "Federal Bureau of Investigation", by which name it was subsequently known.

Chapter 7.—DEPARTMENT OF NAVY

JUDGE ADVOCATE GENERAL AND BUREAUS

Sec.

432a. Performance of duties during absence, etc., of Judge Advocate General or bureau chiefs and their assistants (New).

REPORTS TO CONGRESS

470. Contracts in excess of $10,000.

OFFICE OF BUDGET AND REPORTS (NEW)

471. Office of Budget and Reports—Establishment.
(a) Director; appointment, term, rank.
(b) Assistant to the Director; compensation.

GENERAL PROVISIONS

§ 421b. Under Secretary of Navy; appointment; duties; compensation.

SUCCESSION DURING TEMPORARY ABSENCE OF SECRETARY

Ex. Ord. No. 9096, § 6, March 12, 1942, 7 F. R. 2076 provided:

"6. During the temporary absence of the Secretary of the Navy, the Under Secretary of the Navy, and the Assistant Secretaries of the Navy, the 'Commander in Chief, United States Fleet, and Chief of Naval Operations' shall be next in succession to act as Secretary of the Navy. In the temporary absence of all of these officers the Vice Chief of Naval Operations and the Chief of Staff, United States Fleet, respectively, shall be next in succession to act as Secretary of the Navy."

§ 422a. Additional duties.

DUTIES OF COMMANDER IN CHIEF AND CHIEF OF NAVAL OPERATIONS COMBINED

The duties of Commander in Chief, United States Fleet and Chief of Naval Operations may be combined and devolve upon one person who shall have the title "Commander in Chief, United States Fleet, and Chief of Naval Operations," see Ex. Ord. No. 9096 set out under section 601 of Appendix to Title 50, War.

CHIEF OF NAVAL OPERATIONS

§ 425a. Same; subsequent retirement.

Any officer of the Navy or Marine Corps who may be retired while serving as Chief of Naval Operations, as Chief of a Bureau of the Navy Department, as Judge Advocate General of the Navy, or as Commandant of the Marine Corps, or who has served or shall have served two and one-half years or more as Chief of Naval Operations, as Chief of a Bureau of the Navy Department, as Judge Advocate General of the Navy, or as Commandant of the Marine Corps, and is retired after completion of such service while serving in a lower rank or grade, may, in the discretion of the President, be retired with the rank, pay, and allowances authorized by law for the highest grade or rank held by him as such Chief of Naval Operations, Chief of Bureau, Judge Advocate General, or Commandant: *Provided*, That the President in his discretion may extend the privileges herein authorized to such officers as have heretofore been retired and who satisfy the foregoing conditions: *Provided further*, That no increase provided herein in retired pay shall be held to have accrued prior to the passage of this section. (As amended Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10.)

AMENDMENTS

1942—Act Jan. 20, 1942, cited to text and constituting section 622 of Title 34, Navy, redesignated "Major General Commandant of the Marine Corps" to be "Commandant of the Marine Corps".

CROSS REFERENCES

Provisions similar to those of this section are also set out as section 685a of Title 34, Navy.

JUDGE ADVOCATE GENERAL AND BUREAUS

§ 429. Bureaus generally; establishment and distribution of business.

Except as otherwise provided in this chapter, the business of the Department of the Navy shall be distributed in such manner as the Secretary of the Navy shall judge to be expedient and proper among the following bureaus:

First. A Bureau of Yards and Docks.

Second. A Bureau of Naval Personnel.

Third. A Bureau of Ordnance.

Fourth. A Bureau of Supplies and Accounts.

Fifth. A Bureau of Medicine and Surgery.

Sixth. A Bureau of Aeronautics.

Seventh. A Bureau of Ships. (As amended May 13, 1942, ch. 303, 56 Stat. 276.)

BUREAU OF NAVIGATION REDESIGNATED BUREAU OF NAVAL PERSONNEL

Act May 13, 1942, cited to text, provided as follows: "(SEC. 1.) Hereafter the Bureau of Navigation of the Department of the Navy shall be designated the Bureau of Naval Personnel. The Chief of the Bureau of Navigation and the assistant to the Chief of the Bureau of Navigation shall be designated, respectively, as the Chief of Naval Personnel and the Assistant Chief of Naval Personnel.

"SEC. 2. All laws or parts of laws now in force relating to the Bureau of Navigation shall now and hereafter apply to the Bureau of Naval Personnel."

§ 432a. Same; performance of duties during absence of bureau chiefs and their assistants or Judge Advocate General.

During the absence, disability, or a temporary vacancy in the office of the chief of any bureau of the Navy Department or the Judge Advocate General of the Navy, when the assistant to such chief of bureau or the Judge Advocate General is absent or disabled, the heads of the major divisions of such bureau or office shall, unless otherwise directed by the President, perform the duties of the chief of bureau or the Judge Advocate General, in such order as the Secretary of the Navy may direct. (Feb. 3, 1942, ch. 35, § 1, 56 Stat. 47.)

§ 433. Same; Chief of Bureau of Yards and Docks.

CODIFICATION

Catchline changed to reflect amendments to preceding sections.

§ 434. Same; Chiefs of Naval Personnel and Ordnance Bureau.

The Chiefs of Naval Personnel and of the Bureau of Ordnance, shall be appointed from the list of officers of the Navy, not below the grade of commander. (As amended May 13, 1942, ch. 303, 56 Stat. 276.)

AMENDMENTS

1942—Act May 13, 1942, cited to text and set out in note under section 429 of this title, redesignated Chief of the Bureau of Navigation to be Chief of Naval Personnel.

§ 435. Same; Chief of Bureau of Ships.

CODIFICATION

Catchline changed to reflect amendments to preceding sections.

§ 436. Same; Chief of Bureau of Engineering.

CODIFICATION

Catchline changed to reflect amendments to preceding sections.

§ 437. Same; Chief of Bureau of Supplies and Accounts.

CODIFICATION

Catchline changed to reflect amendments to preceding sections.

§ 438. Same; Chief of Bureau of Medicine and Surgery.

CODIFICATION

Catchline changed to reflect amendments to preceding sections.

§ 439. Same; Chief of Bureau of Aeronautics.

CODIFICATION

Catchline changed to reflect amendments to preceding sections.

§ 440. Same; titles of Chiefs of Bureaus of Medicine and Surgery and Supplies and Accounts.

CODIFICATION

Catchline changed to reflect amendments to preceding sections.

§ 446. Naval Personnel.

An officer of the Navy not below the rank of commander may be detailed as assistant to the Chief of Naval Personnel in the Navy Department, and, in case of the death, resignation, absence, or sickness of the chief of the bureau, shall, unless otherwise directed by the President, as provided by section 6 of this title, perform the duties of such chief until his successor is appointed or such absence or sickness shall cease. (As amended May 13, 1942, ch. 303, 56 Stat. 276.)

AMENDMENTS

1942—Act May 13, 1942, cited to text and set out in note under section 429 of this title, redesignated Chief of the Bureau of Navigation to be Chief of Naval Personnel.

§ 454. Bureau of Supplies and Accounts; duty as to accounts and reports.

CROSS REFERENCES

Naval procurement fund, establishment, etc., under Bureau of Supplies and Accounts, see section 645a of Title 31, Money and Finance.

HYDROGRAPHIC OFFICE

§ 457. Establishment and duties.

There shall be a Hydrographic Office attached to the Bureau of Naval Personnel in the Navy Department, for the improvement of the means for navigating safely the vessels of the Navy and of the mercantile marine, by providing, under the authority of the Secretary of the Navy, accurate and cheap nautical charts, sailing directions, navigators, and manuals of instructions for the use of all vessels of the United States, and for the benefit and use of navigators generally. (As amended May 13, 1942, ch. 303, 56 Stat. 276.)

AMENDMENTS

1942—Act May 13, 1942, cited to text and set out in note under section 429 of this title, redesignated Bureau of Navigation to be Bureau of Naval Personnel.

TRANSFER OF FUNCTIONS

Duties and functions of the Hydrographic Office were transferred for the duration of the war and six months thereafter to the cognizance and jurisdiction of the Chief of Naval Operations by Ex. Ord. No. 9126, set out under section 601 of Appendix to Title 50, War.

§ 457a. Detail of hydrographic surveyors to Hydrographic Office in District of Columbia.

REPEATED.—Act May 6, 1941, ch. 86, § 1, 55 Stat. 154; act Feb. 7, 1942, ch. 46, title I, 56 Stat. 58.

§ 458. Sale of maps, charts, and books.

The Secretary of the Navy is authorized to cause to be prepared, at the Hydrographic Office attached to the Bureau of Naval Personnel, in the Navy Department, maps, charts, and nautical books relating to and required in navigation, and to publish and furnish them to navigators at the cost of printing and paper, and to purchase the plates and copyrights of such existing maps, charts, navigators' sailing directions and instructions, as he may consider necessary, and when he may deem it expedient to do so, and under such regulations and instructions as he may prescribe. (As amended May 13, 1942, ch. 303, 56 Stat. 276.)

AMENDMENTS

1942—Act May 13, 1942, cited to text and set out in note under section 429 of this title, redesignated Bureau of Navigation to be Bureau of Naval Personnel.

§ 460. Branch hydrographic offices.

TRANSFER OF FUNCTIONS

Duties and functions of the Hydrographic Office were transferred for the duration of the war and six months thereafter to the cognizance and jurisdiction of the Chief of Naval Operations by Ex. Ord. No. 9126, set out under section 601 of Appendix to Title 50, War.

NAVAL OBSERVATORY AND NAUTICAL ALMANAC

TRANSFER OF FUNCTIONS

Duties and functions of the Naval Observatory were transferred for the duration of the war and six months thereafter to the cognizance and jurisdiction of the Chief of Naval Operations by Ex. Ord. No. 9126, set out under section 601 of Appendix to Title 50, War.

REPORTS TO CONGRESS

§ 469. Repealed. April 28, 1942, ch. 247, title IV, § 401, 56 Stat. 244.

§ 470. Annual reports on contracts over $150,000.

It shall be the duty of the Secretary of War and the Secretary of the Navy, respectively, to file with the Congress, within sixty days after the end of each fiscal year, a complete list of all contracts in excess of $150,000, including contracts for the purchase of land, undertaken during such fiscal year for the expenditure of funds appropriated by any Act, showing (1) a statement of the subject matter of each contract; (2) the names of the contractors; (3) the names of the persons who approved the specifications, consummated the making or concluded the negotiation of any such contract on behalf of the Government, and of all persons who participated in the negotiations on behalf of the contractor; (4) if any such contract was awarded without competitive

bidding, a statement of the principal or controlling reason for the selection of the contractor; and (5) as to contracts for the purchase of land, also the location, area, intended use, the purchase price and assessed value thereof. (Aug. 25, 1941, ch. 409, title IV, § 2, 55 Stat. 686, as amended Apr. 28, 1942, ch. 247, title IV, § 401, 56 Stat. 244.)

CODIFICATION

Section is also set out as section 219a of this title.

CROSS REFERENCES

Similar provisions with respect to reports by the Secretary of War, see section 219a of this title.

OFFICE OF BUDGET AND REPORTS (NEW)

§ 471. Office of Budget and Reports—Establishment.

There is hereby created and established in the Office of the Secretary of the Navy an Office of Budget and Reports, which shall be charged with such duties pertaining to naval budgetary matters and statistical and work reporting as may be prescribed by the Secretary of the Navy. All of the duties of this Office shall be performed under the authority of the Secretary of the Navy, and its orders shall be considered as emanating from him, and shall have full force and effect as such.

(a) Director; appointment, term, rank.

At the head of the Office of Budget and Reports there shall be a director of Budget and Reports, appointed by the President, by and with the advice and consent of the Senate, for a term of three years, from among line officers not below the grade of lieutenant commander on the active list of the Navy. The Director of Budget and Reports shall have the same rank and shall be entitled to the same pay, allowances, and privileges of retirement as are now or may hereafter be prescribed by or in pursuance of law for chiefs of bureaus in the Navy Department.

(b) Assistant to the Director; compensation.

An officer of the line of the Navy may be detailed as assistant to the Director of Budget and Reports, and, in case of death, resignation, absence, or sickness of such Director, shall perform the duties of such Director until his successor is appointed or such absence or sickness shall cease. The assistant to the Director of Budget and Reports shall, while so serving, receive the highest pay of his rank. (Aug. 25, 1941, ch. 409, title II, § 1, 55 Stat. 680.)

Chapter 8.—DEPARTMENT OF INTERIOR

Sec.

499. Construction limitations on buildings purchased, erected, etc., in connection with soil conservation program (New).

§ 485. Duties of Secretary.

CODIFICATION

The following subjects and agencies were placed under the supervision of the Secretary of the Interior by acts and Executive orders cited thereto:

Commissioner to the Philippine Islands, duties and powers of—Ex. Ord. No. 9245, Sept. 16, 1942, 7 F. R. 7328.

OFFICE OF CONSUMERS' COUNSEL OF NATIONAL BITUMINOUS COAL COMMISSION

Office of Consumers' Counsel of National Bituminous Coal Commission was abolished, and its functions were transferred to office of Solicitor of Department of Interior, by Reorg. Plan No. II, § 4 (c), eff. July 1, 1939, set out in note under section 133t of this title. Its functions, records, property, and personnel were subsequently transferred from the said Solicitor to the newly created Bituminous Coal Consumers' Counsel by section 852 of Title 15, Commerce and Trade.

CROSS REFERENCES

Injuries received during hospital treatment, see section 501a of Title 38, Pensions, Bonuses, and Veterans' Relief.

Reduction of pension to veterans of Spanish-American War, Philippine Insurrection, and Boxer Rebellion, and their widows and children limited, see section 366 of Title 38, Pensions, Bonuses, and Veterans' Relief.

Restoration of compensation to 1933 level, see section 703b of Title 38, Pensions, Bonuses, and Veterans' Relief.

Spanish-American War Veterans as unaffected by section, see section 701 of Title 38, Pensions, Bonuses, and Veterans' Relief.

§ 499. Construction limitations on buildings purchased, erected, etc., in connection with soil conservation program.

In carrying out directly and in cooperation with other agencies a soil and moisture conservation program on lands under the jurisdiction of the Department of the Interior in accordance with the provisions of sections 590a–590f of Title 16 the cost of any building purchased, erected, or as improved, exclusive of the cost of constructing a water supply or sanitary system and connecting the same with any such building, shall not exceed $2,500, and all such improvements shall be on Government-owned or Indian lands. (June 28, 1941, ch. 259, § 1, 55 Stat. 306; July 2, 1942, ch. 473, § 1, 56 Stat. 508.)

Chapter 9.—DEPARTMENT OF AGRICULTURE

Sec.

566. Reimbursement of Agricultural Adjustment Administration appropriations for expenses of maintaining registers of indebtedness and making setoffs (New).

§ 514. General duties of Secretary.

TRANSFER OF DUTIES

Functions of Secretary of Agriculture administered through the Bureau of Biological Survey relating to conservation of wildlife, game, and migratory birds were transferred to Secretary of the Interior by Reorg. Plan No. II, § 4 (f), 4 F. R. 2731, 53 Stat. 1433, set out in note under section 133t of Title 5, Executive Departments and Government Officers and Employees.

EX. ORD. NO. 9280. AUTHORITY OF SECRETARY RESPECTING NATION'S WARTIME FOOD PROGRAM

Ex. Ord. No. 9280, Dec. 5, 1942, 7 F. R. 10179, provided:

By virtue of the authority vested in me by the Constitution and the statutes of the United States, as President of the United States and Commander in Chief of the Army and Navy, and in order to assure an adequate supply and efficient distribution of food to meet war and essential civilian needs, it is hereby ordered as follows:

1. The Secretary of Agriculture (hereinafter referred to as the "Secretary") is authorized and directed to assume full responsibility for and control over the Nation's food program. In exercising such authority, he shall:

a. Ascertain and determine the direct and indirect military, other governmental, civilian, and foreign requirements for food, both for human and animal consumption and for industrial uses.

b. Formulate and carry out a program designed to furnish a supply of food adequate to meet such requirements, including the allocation of the agricultural productive resources of the Nation for this purpose.

c. Assign food priorities and make allocations of food for human and animal consumption to governmental agencies and for private account, for direct and indirect military, other governmental, civilian, and foreign needs.

d. Take all appropriate steps to insure the efficient and proper distribution of the available supply of food.

e. Purchase and procure food for such Federal agencies, and to such extent, as he shall determine necessary or desirable, and promulgate policies to govern the purchase and procurement of food by all other Federal agencies: *Provided,* That nothing in this subsection shall limit the authority of the armed forces to purchase or procure food outside the United States or in any theater of war as such purchase and procurement shall be required by military or naval operations, or the authority of any other authorized agency to purchase or procure food outside the United States for rehabilitation or relief purposes abroad. Existing methods for the purchase and procurement of food by other Federal agencies shall continue until otherwise determined by the Secretary pursuant to this Executive Order.

2. The Secretary shall recommend to the Chairman of the War Production Board the amounts and types of non-food materials, supplies, and equipment necessary for carrying out the food program. Following consideration of these recommendations, the Chairman of the War Production Board shall allocate stated amounts of non-food materials, supplies, and equipment to the Secretary for carrying out the food program; and the War Production Board, through its priorities and allocation powers, shall direct the use of such materials, supplies, and equipment for such specific purposes as the Secretary may determine.

3. Whenever the available supply of any food is insufficient to meet both food and industrial needs, the Chairman of the War Production Board and the Secretary shall jointly determine the division to be made of the available supply of such food. In the event of any difference of view between the Chairman of the War Production Board and the Secretary, such difference shall be submitted for final determination to the President or to such agent or agency as the President may designate.

4. The Secretary, after determining the need and the amount of food available for civilian rationing, shall, through the Office of Price Administration, exercise the priorities and allocation powers conferred upon him by this Executive Order for civilian rationing, with respect to (a) the sale, transfer, or other disposition of food by any person who sells at retail to any person, and (b) the sale, transfer, or other disposition of food by any person to an ultimate consumer, as is currently provided for in War Production Board Directive No. 1, dated January 24, 1942, and existing supplements thereto; and with respect to (c) the sale, transfer, or other disposition of food by any person at such other levels of distribution as he may determine; and in the administration or enforcement of any such priorities or allocation authority for civilian rationing, the Office of Price Administration, subject to the provisions of this Executive Order, is hereby authorized to exercise all the functions, duties, powers, authority, or discretion conferred upon the Price Administrator by Section 3 of Executive Order 9125 of April 7, 1942. The Secretary, before determining the time, extent, and other conditions of civilian rationing, shall consult with the Price Administrator.

5. In discharging his responsibility under this Executive Order with respect to the exportation of food, the Secretary shall collaborate with the other agencies concerned with the foreign aspects of the food program in the determination of plans, policies and procedures for the feeding of the peoples in foreign countries and the production and stockpiling of food for use abroad. With respect to the issuance of the directives for the importation of food heretofore issued to the Board of Economic Warfare by the Chairman of the War Production Board under Executive Order No. 9128 of April 13, 1942, the Secretary shall issue those directives which relate to the importation of food for human and animal consumption, and the Chairman of the War Production Board and the Secretary shall jointly issue those directives which relate to the importation of food for industrial uses. The Chairman of the War Production Board shall continue to issue all other directives which relate to the importation of materials, supplies, and equipment required for the war production program and the civilian economy. Schedules of priorities heretofore prepared and issued by the Chairman of the War Production Board under Executive Order 9054 of February 7, 1942, for the importation by overseas transportation of food for human or animal consumption and for industrial uses shall be similarly issued, and transmitted to the Administrator of War Shipping Administration for his guidance.

6. In discharging his responsibility under this Executive Order, the Secretary shall, in the event of a shortage of domestic transportation service, and after consultation with the War Production Board for the purpose of adjusting the relative demands for the movement of food for human or animal consumption and the movement of commodities for other purposes, prepare schedules of priorities for the domestic movement of food, which the Office of Defense Transportation shall take into consideration in determining traffic movements.

7. (a) To advise and consult with him in carrying out the provisions of this Executive Order, the Secretary shall appoint a committee composed of representatives of the State, War, and Navy Departments, the Office of Lend-Lease Administration, the Board of Economic Warfare, the War Production Board, and such other agencies as the Secretary may determine to be concerned with the food program. The Food Requirements Committee of the War Production Board established by the Chairman of the War Production Board by memorandum dated June 4, 1942 is abolished effective as of the date of appointment of said advisory committee. The Secretary shall receive from the members of such advisory committee estimates of food requirements, and consult with such committee prior to the making of food allocations under Section 1 (c) of this Executive Order. Such committee shall perform such other functions in connection with the food program as the Secretary may determine. The Secretary may, in his discretion, appoint such other advisory committees composed of representatives of governmental or private groups interested in the food program as he deems appropriate.

b. Section 1 of Executive Order No. 9024, dated January 16, 1942, is amended to provide that the Secretary shall be a member of the War Production Board.

8. The Secretary, in carrying out the responsibilities imposed on him by this Executive Order, may, subject to the provisions of this Executive Order, exercise the following powers in addition to the powers heretofore vested in him.

a. The power conferred upon the Department of Agriculture with respect to contracts by Executive Order No. 9023 of January 14, 1942.

b. The power conferred upon the President by Title III of the Second War Powers Act, 1942 (section 633 of Appendix to Title 50, War), insofar as it relates to priorities and allocations of (1) all food for human or animal consumption or for other use in connection with the food program, but excluding that food which has been determined to be available to the War Production Board for industrial purposes pursuant to Section 3 of this Executive Order; (2) those portions of non-food materials, supplies, and equipment which have been allocated by the War Production Board under Section 2 of this Order for carrying out the food program; (3) any other material or facility, when the Secretary determines that it is necessary, in order to carry out the provisions of this Executive Order, to exercise the priorities or allocation power with respect thereto: *Provided,* That in order to avoid overlapping and conflicting action, prior to taking action pursuant to item (3) hereof, the Secretary shall inform the Chairman of the War Production Board of the action proposed to be taken, and in the event that the Chairman of the War Production Board shall object, the issue shall be determined by the President or such agent or agency as he may designate. Contracts or orders, relating to the materials and facilities specified in this sub-section, made by the Secretary, or by any other officer or agency of the Government at the Secretary's direction, and subcontracts and suborders which the Secretary shall deem necessary or appropriate to the fulfilment of any such contract or order, are hereby declared to be necessary and appropriate

to promote the defense of the United States. The Secretary may assign priorities with respect to deliveries under any such contract, order, subcontract or suborder, and he may require acceptance of and performance of any such contract, order, subcontract or suborder, in preference to other contracts or orders for the purpose of assuring such priority. Allocations of materials and facilities under this sub-section may be made by the Secretary in such manner, upon such conditions, and to such extent as he shall deem necessary or appropriate in the public interest, to promote the national defense, and to carry out the provisions of this Executive Order.

c. The powers under the Act of October 10, 1940 (54 Stat. 1090), as amended by the Act of July 2, 1942 (56 Stat. 467) (section 711 of Appendix to Title 50, War), and the Act of October 16, 1941 (55 Stat. 742), as amended by Title VI of the Second War Powers Act, 1942 (section 721 of Appendix to Title 50, War), heretofore vested in the War Production Board by Executive Order No. 8942 of November 19, 1941, Executive Order No. 9024 of January 16, 1942, and Executive Order No. 9040 of January 24, 1942, with respect to the requisitioning of food for human or animal consumption.

d. The powers of acquisition of property under the Act of July 2, 1917 (40 Stat. 241), as amended by Title II of the Second War Powers Act, 1942 (section 171 and note of Title 50).

e. The powers of taking over and operating facilities under Section 120 of the National Defense Act of 1916 (39 Stat. 213) (50 U. S. C. A. § 80) and Section 9 of the Selective Training and Service Act of 1940 (54 Stat. 892) (section 309 of Appendix to Title 50, War).

f. The powers with respect to antitrust prosecutions vested in the Chairman of the War Production Board by Section 12 of the Act of June 11, 1942, Public Law 603, 77th Congress (section 1112 of Appendix to Title 50, War).

g. The power of inspection and audit of the war contractors (including the power of subpoena) under Title XIII of the Second War Powers Act, 1942 (sections 643–643c of Appendix to Title 50, War).

9. The Secretary is authorized to delegate any or all functions, responsibilities, powers (including the power of subpoena), authorities, or discretions conferred upon him by this Executive Order to such person or persons within the Department of Agriculture as he may designate or appoint for that purpose. The Secretary may, except as otherwise provided herein, delegate to any appropriate Federal, state, or local governmental agency, officer, or employee, in such manner and for such periods of time as he shall deem advisable, the execution of any of the provisions of this Executive Order together with any powers of the Secretary under this Executive Order. To the fullest extent compatible with efficiency the Secretary shall utilize existing facilities and services of other governmental departments and agencies and may accept the services and facilities of any state or local governmental agency in carrying out his responsibilities defined hereunder.

10. As used herein, the term "food" shall mean all commodities and products, simple, mixed, or compound, or complements to such commodities or products that are or may be eaten or drunk by either humans or animals, irrespective of other uses to which such commodities or products may be put, and at all stages of processing from the raw commodity to the product thereof in a vendible form for immediate human or animal consumption, but exclusive of such commodities and products as the Secretary shall determine. For the purposes of this Executive Order, the term "food" shall also include all starches, sugars, vegetable and animal fats and oils, cotton, tobacco, wool, hemp, flax fiber, and such other agricultural commodities and products as the President may designate.

11. In the event of any difference of view arising between the Secretary and any other officer or agency of the Government, in the administration of the provisions of this Executive Order, such difference of view shall be submitted for final decision to the President or such agent or agency as the President may designate.

12. The personnel, property, records, unexpended balances of appropriations, allocations, and other funds of the War Production Board primarily concerned with and available for, as determined by the Director of the Bureau of the Budget, the discharge of any of the functions, responsibilities, powers, authorities, and discretions that are vested in the Secretary by this Executive Order are hereby transferred to the Department of Agriculture. In determining the amounts transferred hereunder, allowance shall be made for the liquidation of obligations previously incurred against such balances of appropriations, allocations, or other funds transferred.

13. To facilitate the effective discharge of the Secretary's responsibility under this Executive Order, the following changes are made within the Department of Agriculture:

a. The Agricultural Conservation and Adjustment Administration (except the Sugar Agency), the Farm Credit Administration, the Farm Security Administration, and their functions, personnel, and property; the functions, personnel, and property of the Division of Farm Management and Costs of the Bureau of Agricultural Economics concerned primarily with the planning of current agricultural production; the functions, personnel, and property of the Office of Agricultural War Relations concerned primarily with the production of food; and the functions, personnel, and property established in or transferred to the Department by this Executive Order that are concerned primarily with the production of food, are consolidated into an agency to be known as the Food Production Administration of the Department of Agriculture. The Food Production Administration shall be under the direction and supervision of a Director of Food Production appointed by the Secretary.

b. The Agricultural Marketing Administration, the Sugar Agency of the Agricultural Conservation and Adjustment Administration, and their functions, personnel, and property; the functions, personnel, and property of the Bureau of Animal Industry of the Agricultural Research Administration concerned primarily with regulatory activities; the functions, personnel, and the property of the Office of Agricultural War Relations concerned primarily with the distribution of food; and the functions, personnel, and property established in or transferred to the Department of Agriculture by this Executive Order that are concerned primarily with the distribution of food are consolidated into an agency to be known as the Food Distribution Administration of the Department of Agriculture. The Food Distribution Administration shall be under the direction and supervision of a Director of Food Distribution appointed by the Secretary.

c. So much of the unexpended balances of appropriations, allocations, or other funds available (or to be made available) for the use of any agency in the exercise of any function transferred or consolidated by subsections a. and b. of this section or for the use of the head of any agency in the exercise of any function so transferred or consolidated, as the Director of the Bureau of the Budget shall determine, shall be transferred for use in connection with the exercise of the function so transferred or consolidated. In determining the amount to be transferred, the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such balances of appropriations, allocations, or other funds prior to the transfer.

14. Any provision of any Executive Order or proclamation conflicting with this Executive Order is superseded to the extent of such conflict. All prior directives, rules, regulations, orders, and similar instruments heretofore issued by any Federal agency which affect the subject matter of this Executive Order shall continue in full force and effect unless and until withdrawn or superseded by or under the direction of the Secretary under the authority of this Order. Nothing in this Order shall be construed to limit the powers exercised by the Economic Stabilization Director under Executive Order 9250 dated October 3, 1942, as amended. Nothing in this Order shall be construed to limit the power now exercised by the Price Administrator under the Emergency Price Control Act of 1942, Public Law 421, 77th Congress, as amended (sections 901–946 of Appendix to Title 50, War), or the Act of October 2, 1942, Public Law 729, 77th Congress (sections 961–971 of Appendix to Title 50, War).

§ 516. Custody of property and records.

TRANSFER OF FUNCTIONS

Libraries administered by agencies and units of Department of Agriculture consolidated for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 520a. Stenographic reporting service.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 408; act July 22, 1942, ch. 516, § 1, 56 Stat. 665.

§ 524. Bureaus; laws relating to plant industry.

TRANSFER OF FUNCTIONS

Wartime consolidation of certain agencies, see note under section 601 of Appendix to Title 50, War.

§ 532. Same; from and to library and bureaus and offices.

TRANSFER OF FUNCTIONS

Libraries administered by agencies and units of Department of Agriculture consolidated for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 543b. Official expenses of employees stationed abroad.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 409; act July 22, 1942, ch. 516, § 1, 56 Stat. 665.

§ 547. Exchange of motor-propelled vehicles.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 443; act July 22, 1942, ch. 516, § 1, 56 Stat. 699.

§ 548. Exchange of books.

TRANSFER OF FUNCTIONS

Libraries administered by agencies and units of Department of Agriculture consolidated for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 552a. Manufacture and sale of photographic reproductions of books and library supplies.

The Secretary of Agriculture is authorized to make microfilm or other photographic reproductions of books and other library materials in the Department of Agriculture and sell such reproductions at such prices (not less than estimated cost of furnishing same) as he may determine, the money received from such sales to be deposited in the Treasury to the credit of the appropriation charged with the cost of making such reproductions. (July 22, 1942, ch. 516, § 1, 56 Stat. 665.)

§ 558a. Schedule of expenditures in annual Budget.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 410; act July 22, 1942, ch. 516, § 1, 56 Stat. 666.

§ 563. Cooperation with State and other agencies; expenditures.

CROSS REFERENCES

Application to cooperative work by Fish and Wildlife Service, see section 753 of Title 16, Conservation.

§ 565. Construction limitations on buildings of Bureau of Entomology and Plant Quarantine.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 427; act July 22, 1942, ch. 516, § 1, 56 Stat. 684.

TRANSFER OF FUNCTIONS

Bureau of Entomology and Plant Quarantine consolidated with other agencies into Agricultural Research Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 566. Reimbursement of Agricultural Adjustment Administration appropriations for expenses of maintaining registers of indebtedness and making set-offs.

Beginning with the fiscal year 1942, each appropriation to enable the Secretary of Agriculture to carry into effect any program administered through the Agricultural Adjustment Administration may, in the discretion of the Secretary, be reimbursed out of the then current appropriation for the agency affected, for a fair share of the administrative expense, as estimated periodically or in advance by the Agricultural Adjustment Administration of maintaining registers of indebtedness and making, out of such Agricultural Adjustment Administration appropriation, set-offs under the order entered by the Secretary on May 8, 1937, as heretofore or hereafter amended, in favor of any other agency of the Government. (July 22, 1942, ch. 516, § 1, 56 Stat. 691.)

Chapter 10.—DEPARTMENT OF COMMERCE

Sec.

606. Fees for services or publications furnished by department; disposition of receipts (New).

§ 593. Chief clerk and superintendent.

REPEATED.—Act June 28, 1941, ch. 258, title II, 55 Stat. 277; act July 2, 1942, ch. 472, title III, 56 Stat. 489.

§ 597. Bureaus in department.

BUREAU OF MARINE INSPECTION AND NAVIGATION

* * * * *

Functions of Bureau of Marine Inspection and Navigation and certain functions of Secretary of Commerce transferred to Bureau of Customs and the Coast Guard during present War, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

§ 600. Same; merchant vessels, shipping, navigation, etc.

TRANSFER OF FUNCTIONS

Functions of Bureau of Marine Inspection and Navigation and certain functions of Secretary of Commerce pertaining to shipping transferred to Bureau of Customs and the Coast Guard during present War, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

§ 606. Fees for services or publications furnished by department; disposition of receipts.

The Secretary of Commerce is hereby authorized to establish, from time to time, a schedule or schedules of reasonable fees or charges for services performed or for any publications furnished by the Department of Commerce or any of the agencies thereof, to, for, or on behalf of individuals, corporations, associations, or others, at their request or as required by law, except those services performed for or publications furnished to the Government of the United States, its Territories or possessions, and the governments of the several States and the District of Columbia. All charges or fees authorized hereby shall be collected by the Secretary of Commerce or his representatives from the aforesaid individuals, corporations, associations, or others, and the proceeds thereof shall be covered into the Treasury of the United States as miscellaneous receipts: *Provided*, That nothing in this section shall

alter, amend, modify, or repeal any existing law prescribing fees or charges or authorizing the prescribing of fees or charges for services performed or for any publications furnished by the Department of Commerce, or any or [1] its several agencies. (Dec. 19, 1942, ch. 780, 56 Stat. 1067.)

[1] So in original. Probably should read "of".

Chapter 12.—CIVIL SERVICE COMMISSION AND CLASSIFIED CIVIL SERVICE

§ 631. Regulation of admissions to Civil Service.

TRANSFER AND RELEASE OF PERSONNEL

Ex. Ord. No. 9243, Sept. 12, 1942, 7 F. R. 7213, provides:

By virtue of the authority vested in me by the Civil Service Act (22 Stat. 403), and by section 1753 of the Revised Statutes of the United States (U. S. C., Title 5, sec. 631) (this chapter), it is hereby ordered:

1. Effective on and after the fifteenth day following the date of this order, transfers of employees between departments, agencies, and independent establishments of the civilian executive branch of the Federal Government, the release of such employees to private enterprise, and the establishment, granting, and conditioning of reemployment rights in the event of such transfers and releases, shall be governed by policies and directives issued by the Chairman of the War Manpower Commission in conformity with Executive Order No. 9139 of April 18, 1942.

2. In conformity with the policies of the Chairman of the War Manpower Commission, the Director of the Bureau of the Budget shall from time to time establish priority classifications of the several executive departments and agencies or parts or activities thereof, based upon the relative importance to the war program of the functions performed.

3. Executive Order No. 8973 of December 12, 1941, and Executive Order No. 9067 of February 20, 1942, are hereby revoked, effective on the fifteenth day following the date of this order; provided that nothing contained in this order shall be construed to affect reemployment rights theretofore acquired by any employee under Executive Orders Nos. 8973 and 9067.

CROSS REFERENCES

Army Specialist Corps created for duration of present war abolished; see note preceding section 181 of this title.

§ 636. Detail of employees.

REPEATED.—Act Apr. 5. 1941, ch. 40, § 1, 55 Stat. 96; act June 27, 1942, ch. 450, § 1, 56 Stat. 397.

§ 652. Removals from classified Civil Service for cause only.

SUMMARY DISMISSAL OF EMPLOYEES OF WAR OR NAVY DEPARTMENT DURING THE PRESENT WAR

Act Dec. 17, 1942, ch. 739, § 3, 56 Stat. 1053, made effective by section 4 thereof from June 30, 1942, until termination of the present war or such earlier date as Congress or the President may designate, provided: "The provisions of section 6 of the Act of August 24, 1912 (37 Stat. 555; U. S. C., Title 5, sec. 652), shall not apply to any civil-service employee of the War or Navy Departments or of the Coast Guard, or their field services, whose immediate removal is, in the opinion of the Secretary concerned warranted by the demands of national security, but nothing herein shall be construed to repeal, modify, or suspend the proviso in that section. Those persons summarily removed under the authority of this section may, if in the opinion of the Secretary concerned, subsequent investigation so warrants, be reinstated, and if so reinstated may, in the discretion of the Secretary concerned, be allowed compensation for all or any part of the period of such removal in an amount not to exceed the difference between the amount such person would normally have earned during the period of such removal, at the rate he was receiving on the date of removal, and the interim net earnings of such person: *Provided,* That within thirty days after such removal any such person shall have an opportunity personally to appear before the official designated by the Secretary concerned and be fully informed of the reasons for such removal, and to submit, within thirty days thereafter, such statement or affidavits, or both, as he may desire to show why he should be retained and not removed."

Chapter 13.—CLASSIFICATION OF CIVILIAN POSITIONS

§ 661. Short title.

CROSS REFERENCES

Bureau of Indian Affairs, assistant or deputy commissioners as subject to sections 661–663, 664–673, 674 of this title, see section 2a of Title 25, Indians.

District of Columbia public works projects excepted from sections 661–673 and 674 of this title, see section 1563 of Title 42, The Public Health and Welfare.

General Land Office, assistant or deputy commissioners as subject to sections 661–663, 664–673, 674 of this title, see section 3a of Title 43, Public Lands.

§ 662. Definitions.

* * * * *

The term "department" means an executive department of the United States Government, a governmental establishment in the executive branch of the United States Government which is not a part of an executive department, the municipal government of the District of Columbia, the Botanic Garden, Library of Congress, Library Building and Grounds, Government Printing Office, the Smithsonian Institution, and the office of the Architect of the Capitol: *Provided,* That this section shall not operate to reduce the compensation of the incumbent in any position on June 20, 1929, nor to prevent the Architect of the Capitol from employing professional and technical services in connection with construction projects at such rates of compensation as he may deem necessary in the public interest: *Provided further,* That the compensation of any employees under the Office of the Architect of the Capitol whose tenure of employment is temporary or of uncertain duration may be fixed by the Architect of the Capitol without reference to the provisions of the Classification Act of 1923, as amended. (As amended Aug. 1, 1941, ch. 346, § 6, 55 Stat. 615.)

* * * * *

AMENDMENTS

1941—Second proviso was added to par. defining "department" by act Aug. 1, 1941, cited to text.

CROSS REFERENCES

Appropriations, repeal, effective date relative to amendment of Aug. 1, 1941, see note under section 667 of this title.

§ 667. Increases in compensation.

* * * * *

(b) All employees compensated on a per annum basis, and occupying permanent positions within the scope of the compensation schedules fixed by sections 661–663, 664–673 and 674 of this title, who have not attained the maximum rate of compensation for the grade in which their positions are respectively allocated, shall be advanced in compensation successively to the next higher rate within the grade at the beginning of the next quarter, following the

completion of: (1) Each eighteen months of service if such employees are in grades in which the compensation increments are $60 or $100, or (2) each thirty months of service if such employees are in grades in which the compensation increments are $200 or $250, subject to the following conditions:

(1) That no equivalent increase in compensation from any cause was received during such period, except increase made pursuant to subsection (f) of this section;

(2) That an employee whose rate of compensation is below the middle rate of the grade shall not be advanced unless his current efficiency is good or better than good;

(3) That an employee whose rate of compensation is at or above the middle rate of the grade shall not be advanced unless his current efficiency is better than good;

(4) That the service and conduct of such employee are certified by the head of the department or agency or such official as he may designate as being otherwise satisfactory.

(c) The term "good" as used herein shall be defined in accordance with the systems of efficiency rating established pursuant to section 669 of this title.

(d) For the purposes of this section, the fourth salary rate in grades 2 and 3 of the custodial service shall be considered the middle rate.

(e) Employees eligible under subsection (b) for compensation advancement by reason of service immediately preceding the effective date of this amendment shall be advanced to the next higher rate of compensation within the grade to which their positions are respectively allocated at the beginning of the next quarter immediately following the effective date of this amendment.

(f) Within the limit of available appropriations, and in recognition of especially meritorious services, the head of any department or agency is authorized to make additional within-grade compensation advancements, but any such additional advancements shall not exceed one step and no employee shall be eligible for more than one additional advancement hereunder within each of the time periods specified in subsection (b). All actions under this subsection and the reasons therefor shall be reported to the Civil Service Commission. The Commission shall present an annual consolidated report to the Congress covering the numbers and types of actions taken under this subsection.

(g) The President is hereby authorized to issue such regulations as may be necessary for the administration of this section.

(h) The provisions of subsections (b) to (f), both inclusive, of this section shall not apply to the compensation of persons appointed by the President, by and with the advice and consent of the Senate. (As amended Aug. 1, 1941, ch. 346, § 2, 55 Stat. 613.)

AMENDMENTS

1941—Subsec. (a), formerly entire section, was so designated by act Aug. 1, 1941, cited to text.

Subsecs. (b)–(h) were added by act Aug. 1, 1941, cited to text.

APPROPRIATIONS, REPEAL, EFFECTIVE DATE RELATIVE TO AMENDMENT OF AUG. 1, 1941

Sections 7–9 of act Aug. 1, 1941, cited to text, provided:

"SEC. 7. There are hereby authorized to be appropriated such sums as may be necessary to carry the provisions of this Act into effect.

"SEC. 8. Insofar as they are inconsistent or in conflict with prior laws, the provisions of this Act shall control.

"SEC. 9. This Act shall take effect on July 1, 1941."

§ 669. Efficiency ratings.

* * * * *

The Civil Service Commission and heads of departments are authorized and directed to take such action as will apply the provisions of this section uniformly to all employees occupying positions within the compensation schedules fixed by sections 661–663, 664–673 and 674 of this title as nearly as is practicable. (As amended Aug. 1, 1941, ch. 346, § 3, 55 Stat. 669.)

AMENDMENTS

1941—Par. beginning "The Civil Service Commission and heads of departments" was added by act Aug. 1, 1941, cited to text.

CROSS REFERENCES

Appropriations, repeal, effective date relative to amendment of Aug. 1, 1941, see note under section 667 of this title.

§ 673. Compensation schedules enumerated.

* * * * *

PROFESSIONAL AND SCIENTIFIC SERVICE

* * * * *

Grade 7 in this service, which may be referred to as the head professional grade, shall include all classes of positions the duties of which are to act as assistant head of one of the largest and most important professional or scientific bureaus, or to act as the scientific and administrative head of a major professional or scientific bureau, or to act as professional consultant to a department head or a commission or board dealing with professional, scientific, or technical problems, or to perform professional or scientific work of equal importance, difficulty, and responsibility.

The annual rates of compensation for positions in this grade shall be $6,500, $6,750, $7,000, $7,250, $7,500, unless a higher rate is specifically authorized by law.

Grade 8 in this service, which may be referred to as the chief professional grade, shall include all classes of positions the duties of which are to act as the administrative head of one of the largest and most important professional or scientific bureaus, or to perform professional or scientific work of equal importance, difficulty, and responsibility.

The annual rates of compensation for positions in this grade shall be $8,000, $8,250, $8,500, $8,750, $9,000, unless a higher rate is specifically authorized by law.

* * * * *

SUBPROFESSIONAL SERVICE

* * * * *

Grade 1 * * *

The annual rates of compensation for positions in this grade shall be $1,200, $1,260, $1,320, $1,380, $1,440, $1,500, and $1,560.

Grade 2 * * *

The annual rates of compensation for positions in this grade shall be $1,320, $1,380, $1,440, $1,500, $1,560, $1,620, and $1,680.

* * * * *

CLERICAL, ADMINISTRATIVE, AND FISCAL SERVICE

* * * * *

Grade 14 in this service, which may be referred to as the executive grade, shall include all classes of positions the duties of which are to act as assistant head of one of the largest and most important bureaus, or to act as head of a major bureau, in case professional or scientific training is not required, or to supervise the design of systems of accounts for use by private corporations subject to regulation by the United States, or to act as the technical consultant to a department head or a commission or board in connection with technical or fiscal matters, or to perform work of similar importance, difficulty, and responsibility.

The annual rates of compensation for positions in this grade shall be $6,500, $6,750, $7,000, $7,250, $7,500, unless a higher rate is specifically authorized by law.

Grade 15 in this service, which may be referred to as the senior executive grade, shall include all classes of positions, the duties of which are to act as the head of one of the largest and most important bureaus, in case professional or scientific training is not required, or to perform work of similar importance, difficulty, and responsibility.

The annual rates of compensation for positions in this grade shall be $8,000, $8,250, $8,500, $8,750, $9,000, unless a higher rate is specifically authorized by law.

CRAFTS, PROTECTIVE, AND CUSTODIAL SERVICE

The crafts, protective, and custodial service shall include all classes of positions the duties of which are to supervise or perform the work of an apprentice, helper, or journeyman in a recognized trade or craft, or other skilled mechanical craft, or the work of an unskilled or skilled laborer, or police or fire protection work, or domestic or other manual or mechanical work involved in the protection, operation, or maintenance of public buildings, premises, and equipment; the transportation of public officers, employees, and property; the transmission of official papers; the guarding of persons in the custody of the Government, and caring for their domestic needs and those of persons in the employ or care of the Government.

Grade 1 in this service, which may be referred to as the junior messenger grade, shall include all classes of positions, the duties of which are to run errands, to check parcels, or to perform other light manual or mechanical tasks with little or no responsibility.

The annual rates of compensation for positions in this grade shall be $720, $780, $840, $900, and $960.

Grade 2 in this service, which may be referred to as the office-laborer grade, shall include all classes of positions the duties of which are to handle desks, mail sacks, and other heavy objects, and to perform similar work ordinarily required of unskilled laborers; to operate elevators; to clean office rooms; or to perform other work of similar character.

The annual rates of compensation for positions in this grade shall be $1,200, $1,260, $1,320, $1,380, $1,440, and $1,500: *Provided*, That charwomen working part time be paid at the rate of 65 cents an hour, and head charwomen at the rate of 70 cents an hour.

Grade 3 in this service, which may be referred to as the minor crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to perform, under immediate supervision, custodial, or manual office work with some degree of responsibility, such as operating paper-cutting, canceling, envelope-opening, or envelope-sealing machines; firing and keeping up steam in boilers used for heating purposes in office buildings, cleaning boilers, and oiling machinery and related apparatus; operating passenger or freight automobiles; packing goods for shipment; supervising a large group of charwomen; running errands and doing light manual or mechanical tasks with some responsibility; carrying important documents from one office to another; or attending the door and private office of a department head or other public officer.

The annual rates of compensation for positions in this grade shall be $1,320, $1,380, $1,440, $1,500, $1,560, and $1,620.

Grade 4 in this service, which may be referred to as the under crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to perform, under general supervision, custodial work of a responsible character, such as guarding office or storage buildings; supervising a small force of unskilled laborers; firing and keeping up steam in heating apparatus and operating the boilers and other equipment used for heating purposes; or performing general, semimechanical, new, or repair work requiring some skill with hand tools.

The annual rates of compensation for positions in this grade shall be $1,500, $1,560, $1,620, $1,680, $1,740, $1,800, and $1,860.

Grade 5 in this service, which may be referred to as the junior crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to directly supervise a small detachment of watchmen or building guards; to supervise the operation and maintenance of a small heating plant and its auxiliary equipment; or to perform other work of similar character.

The annual rates of compensation for positions in this grade shall be $1,680, $1,740, $1,800, $1,860, $1,920, $1,980, and $2,040.

Grade 6 in this service, which may be referred to as the assistant crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to have general supervision over a small force of watchmen or building guards, or to have direction of a considerable detachment of such employees; to supervise a large force of unskilled laborers; to repair office appliances; or to perform other work of similar character.

The annual rates of compensation for positions in this grade shall be $1,860, $1,920, $1,980, $2,040, $2,100, $2,160, and $2,220.

Grade 7 in this service, which may be referred to as the main crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to supervise the work of skilled mechanics; to supervise the operation and maintenance of a large heating, lighting, and power plant and all auxiliary mechanical and electrical devices and equipment; to assist in the supervision of large forces of watchmen and building guards, or to have general supervision over smaller forces; or to perform other work of similar character.

The annual rates of compensation for positions in this grade shall be $2,040, $2,100, $2,160, $2,220, $2,300, $2,400, and $2,500.

Grade 8 in this service, which may be referred to as the senior crafts, protective, and custodial grade, shall include all classes of positions the duties of which are to direct supervisory and office assistants, mechanics, watchmen, elevator conductors, laborers, janitors, messengers, and other employees engaged in the custody, maintenance, and protection of a small building, or to assist in the direction of such employees when engaged in similar duties in a large building; to have general supervision over large forces of watchmen and building guards; or to perform other work of equal difficulty and responsibility.

The annual rates of compensation for positions in this grade shall be $2,200, $2,300, $2,400, $2,500, $2,600, $2,700, and $2,800. (As amended Aug. 1, 1941, ch. 346, § 4, 55 Stat. 673; Aug. 1, 1942, ch. 543, § 1, 56 Stat. 733.)

* * * * *

AMENDMENTS

1942—Act Aug. 1, 1942, cited to text, amended the compensation paragraphs for grades 1 and 2 of "Subprofessional Service" and also amended the title, opening paragraph, and grades 1–8 of "Crafts, Protective and Custodial Service."

1941—Act Aug. 1, 1941, cited to text, amended Grades 14 and 15 under "Clerical, Administrative, and Fiscal Service" by substituting "$6,500, $6,750, $7,000, $7,250, $7,500" for "$6,500, $7,000, and $7,500", and "$8,000, $8,250, $8,750, $9,000" for "$8,000, $8,500, and $9,000", respectively. Said act also amended Grades 7 and 8 under "Professional and Scientific Service" by substituting "$6,500, $6,750, $7,000, $7,250, $7,500" for "$6,500, $7,000, and $7,500", and "$8,000, $8,250, $8,500, $9,000" for "$8,000, $8,500, and $9,000," respectively.

ADJUSTMENT OF PAY AND ALLOCATION OF POSITIONS

Section 3 of act Aug. 1, 1942, cited to text, provided as follows: "In adjusting initially the rates of pay of employees affected by the provisions of this Act (amending Title 5, §§ 673, 681 (d) (viii)), the rules prescribed by section 6 of the Classification Act of 1923, as amended (section 666 of this title), shall govern: *Provided*, That existing allocations of positions previously made by the Civil Service Commission in the custodial service shall be used for initial pay-adjustment purposes under this Act and shall remain in effect until changed by the Civil Service Commission under provisions of this Act: *Provided further*, That in the case of positions subject to the allocation jurisdiction of the Civil Service Commission, and allocable to new grades six, seven, eight, nine, and ten of the professional and scientific service or new grades thirteen, fourteen, fifteen, sixteen, and seventeen of the clerical, administrative, and fiscal service, no such position shall be allocated to any of such new grades nor any incumbent paid any increased rate under this Act, unless and until the position concerned has been finally allocated to such grade by the Civil Service Commission in accordance with the provisions of this Act: *And provided further*, That nothing contained in this Act shall operate to decrease the pay of any present employee."

APPROPRIATIONS

Sums sufficient to carry out the provisions of act Aug. 1, 1942, cited to text, were appropriated by section 4 of said act.

CROSS REFERENCES

Appropriations, repeal, effective date relative to amendment of Aug. 1, 1941, see note under section 667 of this title.

Field positions in grades affected by act Aug. 1, 1942, cited to text, adjustment of compensation by department heads, see note under section 678 of this title.

§ 678. Same; adjustment by heads of executive departments and independent establishments.

EMPLOYEES AFFECTED BY ACT AUG. 1, 1942

Act Aug. 1, 1942, ch. 543, § 2 (a), 56 Stat. 735, section 1 of which amended pay paragraphs for grades 1 and 2 of "Subprofessional Service" and all of "Crafts, Protective, and Custodial Service" preceding grade 9 thereof in section 673 of this title, and section 2 (b) of which amended section 681 (d) (viii) of this title, provided as follows: "Until such time as the provisions of title II of the Act of November 26, 1940 (Public, Numbered 880, Seventy-sixth Congress) (sections 632, 635, 669, 681–684, of this title), become effective, the heads of the several executive departments and independent establishments having field positions in the grades affected by this Act (grades 1–8 under Crafts, Protective, and Custodial Service in section 673 of this title), the compensation of which is required to be fixed in accordance with section 13 of the Classification Act of 1923, as amended (section 673 of this title), are authorized and directed to adjust such compensation to conform to the rates established for such grades under this Act."

§ 681. Extension of Classification Act by President.

* * * * *

(d) Offices and positions excepted from section.

* * * * *

(viii) Offices or positions of clerks in the Customs Service of the Treasury Department, the compensation of which is fixed under sections 6a–6d of Title 19;

(As amended Aug. 1, 1941, ch. 346, § 5 (a), 55 Stat. 615; Aug. 1, 1942, ch. 543, § 2 (b), 56 Stat. 735.)

* * * * *

AMENDMENTS

1942, 1941—Subsec. (d) (viii) was amended by acts Aug. 1, 1941; Aug. 1, 1942, both cited to text. Act Aug. 1, 1941, omitted "verifiers, openers, packers, guards, inspectors, station inspectors". Act Aug. 1, 1942, omitted "and laborers" after "clerks".

ALLOCATION OF POSITIONS TO SERVICES AND GRADES OF COMPENSATION

1942 Act—Subsecs. (c) and (d) of section 2 of act Aug. 1, 1942, cited to text, provided as follows:

"(c) Upon the passage of this Act, the Secretary of the Treasury shall allocate to the services and grades of the compensation schedules of the Classification Act of 1923, as amended (this chapter), the positions of laborers heretofore covered by the Act of May 29, 1928 (45 Stat. 955) (sections 6a–6d of Title 19), as amended, in the same manner as other positions in the field service of the Treasury Department are allocated under section 2 of the Act of July 3, 1930 (46 Stat. 1005) (section 678a of this title).

"(d) Nothing contained in subsections (b) or (c) of this section shall be construed to decrease the existing compensation of any employee, but when his position shall become vacant it shall be filled in accordance with the regular compensation schedule applicable to such position."

1941 Act—Subsecs. (b) and (c) of section 5 of act Aug. 1, 1941, cited to text, provided:

"(b) Upon the passage of this Act (August 1, 1941), the Secretary of the Treasury shall allocate to the services and grades of the compensation schedules of the Classification Act of 1923, as amended (this chapter), the other positions heretofore covered by said Act of May 29, 1928 (sections 6a–6d of Title 19), in the same manner as other positions in the field service of the Treasury Department are allocated under section 2 of the Act of July 3, 1930 (46 Stat. 1003) (section 678a of this title).

"(c) Nothing contained in this section shall be construed to decrease the existing compensation of any employee, but when his position shall become vacant it shall be filled in accordance with the regular compensation schedule applicable to such position."

APPROPRIATIONS

Sums sufficient to carry out the provisions of act Aug. 1, 1942, cited to text, were appropriated by section 4 of said act.

CROSS REFERENCES

Appropriations, repeal, effective date relative to amendment of Aug. 1, 1941, see note under section 667 of this title.

Field positions in grades affected by act Aug. 1, 1942, cited to text, adjustment of compensation by department heads, see note under section 678 of this title.

Chapter 14.—RETIREMENT OF CIVIL SERVICE EMPLOYEES

§ 691. Voluntary retirement; involuntary retirement of disqualified employees; payment of annuities; automatic separation.

(a) All officers and employees to whom this chapter applies who shall have attained, or shall hereafter attain the age of seventy years and have rendered at least fifteen years of service computed as prescribed in section 707 of this title shall be eligible for retirement on an annuity as provided in section 698 of this title.

(b) Any officer or employee to whom this chapter applies who shall have attained, or shall hereafter attain the age of sixty years and have rendered at least thirty years of service computed as prescribed in section 707 of this title, or who shall have attained, or shall hereafter attain the age of sixty-two years and have rendered at least fifteen years of such service may, upon his own option, retire and shall be paid an annuity computed as provided in section 698 of this title.

(c) The head of a department or independent Government agency concerned may request the retirement of any such officer or employee described in subsection (b) of this section who, by reason of a disqualification is unable to perform satisfactorily and efficiently the duties of his position or some other position of the same grade or class as that occupied by the employee and to which he could be assigned. No such request shall be submitted to the Civil Service Commission unless and until the said officer or employee has been notified in writing of the proposed retirement. Each such officer or employee shall, upon request by him, have opportunity for a hearing before the Civil Service Commission, at which hearing the officer or employee may appear in person or he may be represented by a person of his choice. No such officer or employee shall be so retired unless the Civil Service Commission after examination finds that he is so disqualified. The determination of the Civil Service Commission as to whether the officer or employee shall be retired under this subsection shall be final and conclusive. Any person so retired shall be paid an annuity computed as provided in section 698 of this title. Nothing in this subsection shall be deemed to authorize any person to request the retirement of any officer or employee in the legislative branch of the Government within the classes of officers and employees which were made eligible for the benefits of this chapter by sections 693b–693d, 698b, 715d, and 719a of this title, or any employee of the office of the Architect of the Capitol.

(d) Any officer or employee who has completed thirty years of service computed in accordance with the provisions of section 707 of this title and who has reached or may hereafter reach the age of fifty-five years may voluntarily retire and shall be paid an immediate life annuity beginning on the first day of the month following the date of separation from the service having a value equal to the present worth of a deferred annuity at the age of sixty years computed as provided in section 698 of this title.

If none of the options provided in this section is exercised prior to the date upon which the officer or employee would otherwise be eligible for retirement from the service, the provisions of this chapter with respect to automatic separation from the service shall apply. (As amended July 3, 1926, ch. 801, § 1, 44 Stat. 904; May 29, 1930, ch. 349, § 1, 46 Stat. 468; Jan. 24, 1942, ch. 16, § 1, 56 Stat. 13; Mar. 7, 1942, ch. 166, § 16 (a), 56 Stat. 147.)

AMENDMENTS

1942—Act Jan. 24, 1942, cited to text, amended section by striking out former provisions and substituting new text.

Subsec. (c) was amended by act Mar. 7, 1942, cited to text, which struck out "any elective officer," after "retirement of" in last sentence thereof.

CONSTRUCTION AND EFFECTIVE DATE OF ACT JAN. 24, 1942

Sections 10 and 11 of act Jan. 24, 1942, which act affected sections 691, 693, 698, 715, 718a, 719, 724, 733, 735, 736, and 736b of this title, provided as follows:

"Sec. 10. Nothing in this Act shall be so construed as to affect any rights of persons separated prior to the effective date of this Act, but all such rights shall continue and may be enforced in the same manner as though this Act had not been made.

"Sec. 11. This Act shall take effect upon approval except as otherwise provided herein."

REIMBURSEMENT OF OFFICERS MADE INELIGIBLE BY ACT MAR. 7, 1942

Section 16 (d) of act Mar. 7, 1942, cited to text, provided as follows: "The amounts deducted and withheld from the basic salary, pay, or compensation of any officer made ineligible for the benefits of such Act of May 29, 1930, as amended (Title 5, § 691 et seq.), by the amendments made by this section to such Act of May 29, 1930 (affecting Title 5, §§ 691 (c), 693 (a), and 715 (a)), and deposited to the credit of the civil-service retirement and disability fund, and any additional amounts paid into such fund by such officer, shall be returned to such officer within thirty days after the date of enactment of this Act."

HISTORY OF CIVIL SERVICE RETIREMENT ACTS

Act May 22, 1920, cited to text, was the original Civil Service Retirement Act and as such was the basis of this

chapter. Acts July 3, 1926, and May 29, 1930, also cited, purported to be general amendments of the 1920 act and acts amendatory thereof, and of the 1926 act, respectively; yet despite their declared purport each appears to have been treated actually as a basic act, superseding all prior enactments.

Word "chapter" in this section refers to the entire act of May 29, 1930, cited to text, which affected sections 691, 693, 698, 706–715, 716–719–1, 720–736, 736b, and 736c of this title.

CROSS REFERENCES

Automatic separation generally, see section 715 et seq. of this title.

Definition of term "department" as used in this section, see note under section 693 of this title.

§ 691a. Eligibility for superannuation retirement.

CODIFICATION

Section, act July 3, 1926, ch. 801, § 1, 44 Stat. 904, as amended May 29, 1930, ch. 349, § 1, 46 Stat. 468, is now incorporated in section 691 of this title.

§§ 692a–692d.

CODIFICATION

The beginning of section 692a to the first proviso, and last paragraph of section now constitute section 715; remainder of section was omitted.

Section 692b is now covered by section 715a of this title.

Section 692c is now covered by section 715b of this title.

Section 692d is now covered by section 736a of this title.

§ 693. Employees included.

(a) This chapter shall apply to all officers and employees in or under the executive, judicial, and legislative branches of the United States Government, and to all officers and employees of the municipal government of the District of Columbia, except elective officers and heads of executive departments: *Provided,* That this chapter shall not apply to any such officer or employee of the United States or of the municipal government of the District of Columbia subject to another retirement system for such officers and employees of such governments: *Provided further,* That this chapter shall not apply to any officer or employee in the legislative branch of the Government within the classes of officers and employees which were made eligible for the benefits of this chapter by sections 693b–693d, 698b, 715d, and 719a of this title, until he gives notice in writing to the disbursing officer by whom his salary is paid, of his desire to come within the purview of this chapter; and any officer or employee within such classes may, within sixty days after January 24, 1942, withdraw from the purview of this chapter by giving similar notice of such desire. In the case of any officer or employee in the service of the legislative branch of the Government on January 24, 1942, such notice of desire to come within the purview of this chapter must be given within the calendar year 1942. In the case of any officer or employee of the legislative branch of the Government who enters the service after January 24, 1942, such notice of desire to come within the purview of this chapter must be given within six months after the date of entrance to the service.

(b) The President shall have power, in his discretion, to exclude from the operation of this chapter any officer or employee or group of officers or employees in the executive branch of the service whose tenure of office or employment is intermittent or of uncertain duration.

(c) The provisions of this chapter shall not apply to employees of the Senate or the House of Representatives whose employment is temporary or of uncertain duration; and the Architect of the Capitol is authorized to exclude from the operation of this chapter any employees under the Office of the Architect of the Capitol whose tenure of employment is temporary or of uncertain duration. (As amended July 3, 1926, ch. 801, § 3, 44 Stat. 905; May 29, 1930, ch. 349, § 3, 46 Stat. 470; July 3, 1930, ch. 863, §§ 1–5, 46 Stat. 1016, 1017; June 23, 1936, ch. 728, 49 Stat. 1888; Aug. 4, 1939, ch. 426, § 1, 53 Stat. 1200; Jan. 24, 1942, ch. 16, § 3, 56 Stat. 15; Mar. 7, 1942, ch. 166, § 16 (c), 56 Stat. 147.)

AMENDMENTS

1942—Act Jan. 22, 1942, cited to text, amended act May 29, 1930, also cited, by striking out all thereof and inserting in lieu thereof the material therein set out. The section had previously consisted of subsecs. (a)–(h).

Subsec. (a) was amended by act Mar. 7, 1942, cited to text.

REFERENCES IN TEXT

Word "chapter" read "Act" in amendatory acts cited to text.

CONSTRUCTION AND EFFECTIVE DATE

Act Jan. 24, 1942, cited to text, effective date and construction with regard to rights of persons separated prior thereto, see note under section 691 of this title.

"DEPARTMENT" IN SUBSECTION (A) DEFINED

Section 1 (d) of act Mar. 7, 1942, cited to text, provided as follows: "(d) the term 'department', including such term when used in the amendment made by section 16 (section 1016 of Appendix to Title 50, amending Title 5, §§ 691, 693, and 715), means any executive department, independent establishment, or agency (including corporations) in the executive branch of the Federal Government." Said section 1 (d) was made effective from Sept. 8, 1939, until twelve months after the termination of the present war, as proclaimed by the President, by provision of section 15 of that act, constituting section 1015 of Appendix to Title 50, War.

CROSS REFERENCES

Reimbursement of officers made ineligible for benefits by act Mar. 7, 1942, cited to text, see note under section 691 of this title.

§ 694a. Method of computing annuities.

CODIFICATION

First paragraph of section now constitutes section 698. Second paragraph of section now constitutes section 706.

§ 695a. Computation of accredited service.

CODIFICATION

Subject matter of this section is now covered by section 707 of this title.

§ 696a. Disability retirement; medical examinations required.

CODIFICATION

First paragraph of section now section 710. Second paragraph now section 711. Third paragraph now section 713. Fourth paragraph now section 714. Fifth paragraph now section 712.

§ 697a. Involuntary separation from service.

CODIFICATION

The first and second paragraphs of this section now constitute section 733. The third paragraph now constitutes section 735. The fourth paragraph now constitutes section 736.

§ 698. Method of computing annuities.

* * * * *

(b) The total annuity paid shall in no case be less than an amount equal to the average annual basic salary, pay, or compensation, not to exceed $1,600 per annum, received by the employee during any five consecutive years of allowable service at the option of the employee, multiplied by the number of years of service, not exceeding thirty years, and divided by forty; nor shall such total annuity paid be less than an amount equal to the average annual basic salary, pay, or compensation received by the employee during any five consecutive years of allowable service at the option of the employee, multiplied by the number of years of service, not exceeding thirty-five years, and divided by seventy. (As amended Jan. 24, 1942, ch. 16, § 4, 56 Stat. 16.)

* * * * *

AMENDMENTS

1942—Subsection (b) was amended by act Jan. 24, 1942, cited to text, which added matter following semicolon.

CONSTRUCTION AND EFFECTIVE DATE

Act Jan. 24, 1942, cited to text, effective date and construction with regard to rights of persons separated prior thereto, see note under section 691 of this title.

CROSS REFERENCES

Authorization of annuity payments, see section 691 of this title.

History of civil service retirement acts, see note under section 693 of this title.

§ 699a. Credit for past service.

CODIFICATION

Subject matter of this section is now contained in section 736b of this title.

§ 700a. Deductions and donations.

CODIFICATION

First paragraph of section now section 719; second paragraph of section now section 721; third paragraph of section now section 722.

§ 701a. Investments and accounts.

CODIFICATION

Subject matter of this section is now contained in section 720 of this title.

§ 702a. Return of amounts deducted from salaries.

CODIFICATION

Subject matter of this section is now contained in section 724 of this title.

§ 703a. Payment of annuities and form of application.

CODIFICATION

First paragraph of section now section 725. First sentence of second paragraph now section 716. Second sentence of second paragraph now section 717. Third paragraph now section 718.

§ 704a. Credit for services beyond purview of sections 691a to 708a.

CODIFICATION

Subject matter of this section is now covered by section 723 of this title.

§ 705a. Duties of Civil Service Commission.

CODIFICATION

Subject matter of this section is now contained in section 727 of this title.

§ 706. Basic salary, pay, or compensation defined.

CODIFICATION

Section has been transferred and now constitutes section 698 (f) of this title. It was from acts May 22, 1920, ch. 195, § 2, 41 Stat. 614; July 3, 1926, ch. 801, § 4, 44 Stat. 907; May 29, 1930, ch. 349, § 4 (f), 46 Stat. 471; Aug. 4, 1939, ch. 426, § 2, 53 Stat. 1201.

§ 706a. Board of Actuaries.

CODIFICATION

Subject matter of this section is now contained in section 731 of this title.

§ 707a. Administration; powers and duties of Commissioner of Pensions; estimates and appropriations necessary.

CODIFICATION

First paragraph of section now section 709. Second paragraph now section 728. Third paragraph omitted.

§ 708a. Exemption from execution, and so forth.

CODIFICATION

Subject matter of this section is now contained in section 729 of this title.

§ 715. Automatic separation; notice to employee; subsequent appointment to Government position.

(a) Except as provided in sections 715a and 715d of this title, all officers or employees to whom this chapter applies shall, on the last day of the month in which they attain retirement age as defined in section 691 of this title; and having rendered at least fifteen years of service, be automatically separated from the service, and all salary, pay, or compensation shall cease from that date, and it shall be the duty of the head of each department, branch, or independent office of the Government concerned to notify each such employee under his direction of the date of his separation from the service at least sixty days in advance thereof.

(b) No person separated from the service who is receiving an annuity under the provisions of section 691 of this title shall be eligible again to appointment to any appointive office, position, or employment under the United States or of the government of the District of Columbia unless the appointing authority determines that he is possessed of special qualifications, in which event payment of his annuity shall be terminated during the period of his appointment. Any such person whose annuity is terminated shall, upon the termination of his appointment, have his subsequent annuity rights determined under the provisions of law in effect at the time of such termination. (As amended July 3, 1926, ch. 801, § 2, 44 Stat. 905; Mar. 3, 1927, ch. 346, § 1, 44 Stat. 1380; Feb. 20, 1929, ch. 271, 45 Stat. 1248; May 29, 1930, ch. 349, § 2, 46 Stat. 469; June 30, 1932, ch. 314, § 204, 47 Stat. 404; Jan. 24, 1942, ch. 16, § 2, 56 Stat. 14; Mar. 7, 1942, ch. 166, § 16 (b), 56 Stat. 147.)

AMENDMENTS

1942—Act Jan. 24, 1942, cited to text, struck out former provisions and substituted new text.

Subsec. (a) was amended by act Mar. 7, 1942, cited to text, which struck out a proviso excepting elective officers from application of automatic separation provisions.

CONSTRUCTION AND EFFECTIVE DATE

Act Jan. 24, 1942, cited to text, effective date and construction with regard to rights of persons separated prior thereto, see note under section 691 of this title.

REFERENCES IN TEXT

Word "chapter" in this section refers to act May 29, 1930, ch. 349, 46 Stat. 468, distribution of which in this Code is shown in note under section 691 of this title.

EX. ORD. NO. 9047. EXEMPTION FROM OPERATION OF AUTOMATIC SEPARATION

Ex. Ord. No. 9047, §§ 1, 2, January 30, 1942, 7 F. R. 629 provided as follows:

"1. All officers and employees in the Executive branch of the Government appointed by the President are hereby exempted from automatic separation from the service for an indefinite period of time not extending beyond the duration of their appointment or term of service.

"2. All officers and employees in the Executive branch of the Government not within the scope of section 1 hereof who have reached or shall reach prior to April 1, 1942, the retirement age prescribed for automatic separation from the service and are not now exempted therefrom by Executive order, are hereby exempted from automatic separation from the service until April 30, 1942: *Provided*, That the head of the department or agency concerned may, in his discretion, require the retirement of any such officer or employee at the end of any month prior to April 1942, except that the date of retirement shall be fixed so as to permit the allowance of any annual leave (accumulated or current) to which such officer or employee may be entitled."

CROSS REFERENCES

History of civil service retirement acts, see note under section 691 of this title.

Reimbursement of officers made ineligible for benefits by act Mar. 7, 1942, cited to text, see note under section 691 of this title.

Definition of term "department" as used in this section, see note under section 693 of this title.

§ 715a. Automatic separation; reappointment.

CODIFICATION

Section has been omitted from the Code. Its provisions now constitute a paragraph of section 1371a of Title 48, Territories and Insular Possessions.

§ 718a. Definition of annuitant.

The term "annuitant" as used in this chapter shall include any employee who has met all requirements of the chapter for title and has filed claim therefor, notwithstanding final administrative action was not taken by the Civil Service Commission prior to his death. Nothing in sections 716–718a and 725 of this title shall be so construed as to reduce any benefit otherwise payable. (May 22, 1920, ch. 195, § 7, 41 Stat. 618, as amended July 3, 1926, ch. 801, § 13, 44 Stat. 912; May 29, 1930, ch. 349, § 13, 46 Stat. 476; Jan. 24, 1942, ch. 16, § 9, 56 Stat. 17.)

CODIFICATION

Section is from a paragraph of act May 29, 1930, § 13, cited to text, which paragraph was added by act Jan. 24, 1942, also cited. The former act purported to be a general amendment of act July 3, 1926, cited to text which in turn purported to be a general amendment of act May 22, 1920, also cited.

REFERENCES IN TEXT

Word "chapter" read "Act" in act Jan. 24, 1942, cited to text, which amended act May 29, 1930, also cited.

CONSTRUCTION AND EFFECTIVE DATE

Act Jan. 24, 1942, § 9, cited to text, was made "effective from January 1, 1940," by the enacting words thereof. For general effective date of that act, see note under section 691 of this title.

Construction of act Jan. 24, 1942, cited to text, with regard to rights of persons separated prior thereto, see note under section 691 of this title.

§ 719. Deductions from salaries; amount; civil-service retirement and disability fund.

Beginning as of July 1, 1926, there shall be deducted and withheld from the basic salary, pay, or compensation of each employee to whom this chapter applies a sum equal to 3½ per centum of such employee's basic salary, pay, or compensation: *Provided*, That after June 30, 1942, there shall be deducted and withheld from the basic salary, pay, or compensation of any officer or employee to whom this chapter applies a sum equal to 5 per centum of such officer's or employee's basic salary, pay, or compensation. The amounts so deducted and withheld from the basic salary, pay, or compensation of each employee shall, in accordance with such procedure as may be prescribed by the Comptroller General of the United States, be deposited in the Treasury of the United States to the credit of the "civil-service retirement and disability fund" created by this chapter, and said fund is hereby appropriated for the payment of annuities, refunds, and allowances as provided in said chapter. (As amended July 3, 1926, ch. 801, § 10, 44 Stat. 910; May 29, 1930, ch. 349, § 10, 46 Stat. 475; Jan. 24, 1942, ch. 16, § 7, 56 Stat. 16.)

AMENDMENTS

1942—Act Jan. 24, 1942, cited to text, added proviso in first sentence.

CONSTRUCTION AND EFFECTIVE DATE

Act Jan. 24, 1942, cited to text, effective date and construction with regard to rights of persons separated prior thereto, see note under section 691 of this title.

REFERENCES IN TEXT

Word "chapter" in this section refers to act May 29, 1930, ch. 349, 46 Stat. 468, distribution of which in this Code is shown in note under section 691 of this title.

CROSS REFERENCES

History of civil service retirement acts, see note under section 691 of this title.

§ 724. Return of deductions to employee on transfer from classified to unclassified status or separation from service on death or incompetency of employee.

(b) In the case of any officer or employee to whom this chapter applies who shall be transferred to a position not within the purview of this chapter, or who shall become absolutely separated from the service before he shall have completed an aggregate of five years of service computed in accordance with section 707 of this title, the amount of deductions from his basic salary, pay, or compensation credited to his individual account, together with interest at 4 per centum compounded on June 30 of each year shall be returned to such officer or employee: *Provided*, That when an officer or employee becomes involuntarily separated from the service, not by removal for cause on charges of misconduct or delinquency before completing five years of creditable service the total amount of deductions from his

basic salary, pay, or compensation with interest at 4 per centum compounded on June 30 of each year shall be returned to such officer or employee: *Provided further,* That all deductions from basic salary, pay, or compensation so returned to an officer or employee must, upon reinstatement, retransfer, or reappointment to a position coming within the purview of this chapter be redeposited with interest at 4 per centum compounded on June 30 of each year before such officer or employee may derive any benefits under this chapter, except as provided in this section, but interest shall not be required covering any period of separation from the service. (As amended Jan. 24, 1942, ch. 16, § 8, 56 Stat. 16.)

* * * * *

AMENDMENTS

1942—Par. (b) was inserted in lieu of former par. (b) by act Jan. 24, 1942, cited to text, which also struck out said former paragraph.

CONSTRUCTION AND EFFECTIVE DATE

Act Jan. 24, 1942, cited to text, effective date and construction with regard to rights of persons separated prior thereto, see note under section 691 of this title.

REFERENCES IN TEXT

Word "chapter" in this section refers to act May 29, 1930, ch. 349, 46 Stat. 468, distribution of which in this Code is shown in note under section 691 of this title.

CROSS REFERENCES

History of civil service retirement acts, see note under section 691 of this title.

§ 733. Annuities to employees separated from service before becoming eligible for retirement; effect of reemployment; interest.

(a) Should any officer or employee to whom this chapter applies, after having served for a total period of not less than five years and before becoming eligible for retirement become separated from the service, such officer or employee shall be paid a deferred annuity beginning at the age of sixty-two years, computed as provided in clauses (1) and (2) of section 698 (a) of this title: *Provided,* That any such person involuntarily separated from the service not by removal for cause on charges of misconduct or delinquency may elect to receive an immediate annuity beginning at the age of fifty-five or at the date of separation from the service if subsequent to that age having a value equal to the present worth of a deferred annuity beginning at the age of sixty-two years, or at age of separation if subsequent to age sixty-two, computed as provided in section 698 of this title: *Provided further,* That nothing in this chapter shall be so construed as to prohibit the refund of deductions, deposits, or redeposits made prior to the effective date of this chapter with interest thereon, or of any voluntary contributions made under the provisions of sections 719, 719—1, 721, and 722 of this title, with interest: *And provided further,* That all moneys, except voluntary contributions, so refunded an officer or employee must be redeposited with interest before such officer or employee may derive any annuity benefits based on the service covered by the refund.

(b) Should an annuitant under the provisions of this section be reemployed in a position included in the provisions of this chapter, the annuity and any right to an immediate or deferred annuity as provided herein shall cease as of the date of such employment. If such annuitant is reemployed in any position in the service of the United States or the District of Columbia, not within the provisions of this chapter, annuity payments shall be discontinued during the period of such employment, and resumed in the same amount upon termination of such employment.

(c) Interest shall be allowed on the amount credited to such separated officer's or employee's individual account in the retirement fund at 3 per centum compounded on June 30 of each year until the beginning date of annuity. (Sept. 22, 1922, ch. 428, §§ 1, 3, 4, 42 Stat. 1047, 1048, as amended July 3, 1926, ch. 801, § 7, 44 Stat. 909; May 29, 1930, ch. 349, § 7, 46 Stat. 474; Jan. 24, 1942, ch. 16, § 5, 56 Stat. 16.)

AMENDMENTS

1942—Act Jan. 24, 1942, cited to text, repealed former section 7 of act May 29, 1930, also cited, and substituted new text in lieu thereof.

REFERENCES IN TEXT

Word "chapter" read "Act" in act Jan. 24, 1942, cited to text.

CONSTRUCTION AND EFFECTIVE DATE

Act Jan. 24, 1942, cited to text, effective date and construction with regard to rights of persons separated prior thereto, see note under section 691 of this title.

§§ 735, 736. Repealed. Jan. 24, 1942, ch. 16, § 5, 56 Stat. 16.

CODIFICATION

Act May 29, 1930, ch. 349, § 7, 46 Stat. 474, from which these sections were taken, was repealed by act Jan. 24, 1942, ch. 16, § 5, 56 Stat. 16. Said act May 29, 1930, purported to amend act July 3, 1926, ch. 801, 44 Stat. 904, section 7 of which contained provisions on this subject; the latter act purported to amend act May 22, 1920, ch. 195, 41 Stat. 614, which was amended by act Sept. 22, 1922, ch. 428, §§ 3, 4, 42 Stat. 1048, containing provisions on this subject.

A new section 7 was added to act May 29, 1930, ch. 349, by the repealing act, and this constitutes section 733 of this title. It relates to much the same subject as did former section 7 of said act May 29, 1930.

§ 736b. Credit for past service.

All employees who may be brought within the purview of this chapter by legislative enactment, or by appointment, or through classification, or by transfer, or reinstatement, or Executive order, or otherwise, shall be required to deposit with the Treasurer of the United States to the credit of the "civil-service retirement and disability fund" a sum equal to 2½ per centum of the employee's basic salary, pay, or compensation received for services rendered after July 31, 1920, and prior to July 1, 1926, and also 3½ per centum of the basic salary, pay, or compensation for services rendered from and after July 1, 1926, and prior to July 1, 1942, and also 5 per centum of such basic pay, salary, or compensation for services rendered on and after July 1, 1942 together with interest computed at the rate of 4 per centum per annum compounded on June 30 of each fiscal year, but such interest shall not be included for any period during which the employee was separated from the service. All employees who may hereafter be brought within the purview of this

chapter may elect to make such deposits in installments during the continuance of their service in such amounts and under such conditions as may be determined in each instance by the Civil Service Commission. The amount so deposited, less $1 for each month, or major fraction thereof, of service after July 1, 1930, shall be credited to the employee's individual account: *Provided,* That failure to make such deposit shall not deprive the employee of credit for any past service rendered prior to August 1, 1920, to which he or she would otherwise be entitled: *And provided further,* That, notwithstanding the failure of an employee to make such deposit, credit shall be allowed for the service rendered, but the annuity of such employee shall be reduced by the amount such deposit would purchase if made, unless the employee shall elect to eliminate such service entirely from credit under this chapter. (July 3, 1926, ch. 801, § 9, 44 Stat. 910, as amended May 29, 1930, ch. 349, § 9, 46 Stat. 475; July 3, 1930, ch. 863, § 2, 46 Stat. 1016; Ex. Ord. No. 6670, April 7, 1934; June 23, 1938, ch. 596, 52 Stat. 943; Jan. 24, 1942, ch. 16, § 6, 56 Stat. 16.)

AMENDMENTS

1942—Act Jan. 24, 1942, cited to text, inserted "and prior to July 1, 1942, * * * after July 1, 1942".

CONSTRUCTION AND EFFECTIVE DATE

Act Jan. 24, 1942, cited to text, effective date and construction with regard to rights of persons separated prior thereto, see note under section 691 of this title.

Chapter 14-A.—RETIREMENT OF CITIZEN EMPLOYEES OF ALASKA RAILROAD

REEMPLOYMENT OF RETIRED ALASKA RAILROAD EMPLOYEES DURING PRESENT WAR

Act Dec. 22, 1942, ch. 801, §§ 1–4, 56 Stat. 1070, provided:

"SEC. 1. Any person heretofore or hereafter retired from the service under the provisions of the Alaska Railroad Retirement Act (49 Stat. 2017; 5 U. S. C., ch. 14A) and who is beyond the retirement age shall be eligible for reemployment in the service of the Alaska Railroad or in the service of the War or Navy Departments if the appointing authority determines that such person is qualified and is physically capable of performing the duties of the position.

"SEC. 2. There shall be deducted and withheld from the basic salary, pay, or compensation of such reemployed person and credited to his account as provided in the Alaska Railroad Retirement Act (sections 745–745r of this title) the regular deductions prescribed by such Act. The payment of the annuity of such person shall be terminated during the period of reemployment under this Act. Any such person whose annuity is terminated shall, upon the termination of his appointment, have his subsequent annuity rights determined under the provisions of law in effect at the time of such termination.

"SEC. 3. The appointing officer may terminate the employment of any person reemployed under this Act, without prejudice to his annuity rights, when such appointing officer believes it to be in the best interest of the service to do so, or when such reemployed person's services are no longer required.

"SEC. 4. The provisions of this Act shall remain in force only during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President may designate."

§ 745d. Involuntary separation from service; deferred annuity; reemployment.

CROSS REFERENCES

Reemployment during present war, see note preceding section 745 of this title.

§ 745h. Deductions from salaries; amount; Alaska Railroad retirement and disability fund; consent of employees to deductions deemed given.

CROSS REFERENCES

Persons reemployed during present war, see note preceding section 745 of this title.

Chapter 15.—COMPENSATION FOR INJURIES TO EMPLOYEES OF UNITED STATES

CROSS REFERENCES

Applicability of chapter for compensation for injury, death, or detention of employees of contractors with United States outside of the United States, see sections 1701–1706 and 1711–1717 of Title 42, the Public Health and Welfare.

Compensation for disability or death to persons employed at Military, Air, and Naval Bases outside the United States, see sections 1651–1654 of Title 42, the Public Health and Welfare.

§ 751. Disability or death of employee; willful misconduct.

WOMEN'S RESERVE

Applicability of this chapter to personnel of Women's Reserve, see section 857e of Title 34, Navy.

§ 793. Transfer of administration to other bodies; regulations as to payment; employees of Panama Canal, Panama Railroad Company, and of Alaska Railroad; appeals; application to noncitizen employees.

* * * * *

The minimum limit on the monthly compensation for disability as established by section 756 of this title and the minimum limit on the monthly pay on which death compensation is to be computed as established by clause (K) of section 760 of this title, shall not apply in the case of employees of the United States who are not citizens of the United States, or of any class or classes of such noncitizen employees, who sustain injury outside of the United States: *Provided,* That the Commission may in its discretion establish a minimum monthly pay on which death compensation shall be computed in the case of any class or classes of such noncitizen employees. The Commission is further authorized, in its discretion, to arrange and provide for the making of initial payments of compensation and the initial furnishing of other benefits provided in sections 751–791 and 793 of this title in the cases of employees injured outside of the United States, by any officer or agent of the United States designated by the Commission for such purpose in the locality in which the employee was employed or the injury occurred. The provisions of this paragraph shall apply also in the cases of citizens of Puerto Rico, except those citizens of the United States who by residence have acquired or shall acquire citizenship in Puerto Rico under the provisions of section 733a of Title 48. (As amended July 29, 1942, ch. 533, 56 Stat. 725.)

AMENDMENTS

1942—Act July 29, 1942, cited to text, added last paragraph.

§ 796. Application to employees of Federal Civil Works Administration; limitations and exceptions.

WAR RELOCATION AUTHORITY

Section was made applicable, with certain limitations, to persons performing work, including work performed

in the War Relocation Work Corps, in connection with the program of evacuating persons from military areas by act July 25, 1942, ch. 524, title I, 56 Stat. 710.

§ 797. Members of Officers' Reserve Corps and of the Enlisted Reserve Corps of the Army.

CROSS REFERENCES

Hospital benefits to certain reserve officers, see section 457 of Title 10, Army.

Chapter 16.—SUBSISTENCE EXPENSE ACT OF 1926

§ 823. Officers and employees away on official business; allowance of actual necessary expenses.

Civilian officers and employees of the departments and establishments, while traveling on official business and away from their designated posts of duty, shall be allowed, in lieu of their actual expenses for subsistence and all fees or tips to porters and stewards, a per diem allowance to be prescribed by the heads of the departments and establishments concerned at a rate not to exceed $6 within the limits of the continental United States, and not to exceed an average of $7 beyond the limits of the continental United States. (As amended Jan. 30, 1942, ch. 29, 56 Stat. 39.)

AMENDMENTS

1942—Act of Jan. 30, 1942, cited to text, increased rates from $5 and $6 to $6 and $7, respectively.

§ 823a. Transportation of effects; automobiles.

CROSS REFERENCES

Transportation of dependents and household effects of personnel of Army of the United States, see section 764 of Appendix to Title 50, War.

War, household and personal effects of civilian employees appointed and transferred to foreign service, evacuation of dependents for military reasons, see section 763 of Appendix to Title 50, War.

§ 834. Mileage and expenses for employees of the Federal Housing Administration.

Employees of the Federal Housing Administration may be allowed, in addition to mileage at a rate not to exceed 4 cents per mile for travel by motor vehicle, reimbursement for the actual cost of ferry fares and bridge, road, and tunnel tolls, and employees engaged in the inspection of property may be paid an allowance not to exceed 4 cents per mile for all travel performed in privately owned automobiles within the limits of their official posts of duty when such travel is performed in connection with such inspection. (As amended Apr. 5, 1941, ch. 40, § 1, 55 Stat. 100; June 27, 1942, ch. 450, § 1, 56 Stat. 401.)

TITLE 7.—AGRICULTURE

Chap. Sec.
8A. Rubber (New) 171

Chapter 7.—INSECT PESTS GENERALLY

Sec.
149. Regulation, cleaning, etc., of vehicles and materials entering from Mexico; administration by Secretary; fees (New).

TICK ERADICATION ON SEMINOLE RESERVATION IN FLORIDA

Act July 22, 1942, ch. 516, § 1, 56 Stat. 675, provided in part: "The Secretary of Agriculture, his agent or agents, in cooperation with the duly constituted authorities of the State of Florida, is authorized to conduct tick eradication on the Seminole Indian Reservation in the State of Florida under the provisions of the laws of that State."

§ 149. Regulation, cleaning, etc., of vehicles and materials entering from Mexico; administration by Secretary; fees.

To prevent the introduction of insect pests and plant diseases the Secretary of Agriculture is authorized and directed to promulgate such rules and regulations as he may deem necessary to regulate the entry into the United States from Mexico of railway cars and other vehicles and freight, express, baggage, and other materials which may carry such pests and to provide for the inspection, cleaning, and, when necessary, disinfection of such vehicles and materials; to carry out the activities required to accomplish this purpose, the Secretary of Agriculture shall use such means as he may deem necessary, including construction and repair of buildings, plants, and equipment for fumigation and disinfection or cleaning of vehicles and materials; the cleaning and disinfection of vehicles or materials necessary to accomplish the purpose shall be carried out by and under the direction of authorized inspectors of the Department of Agriculture, and the Secretary of Agriculture shall make and collect such charge as will cover, as nearly as may be, the average cost of materials, facilities, and special labor used in performing such disinfection, and fees so collected shall be covered into the Treasury of the United States as miscellaneous receipts. (Jan. 31, 1942, ch. 31, 56 Stat. 40.)

Chapter 8A.—RUBBER (New)

Sec.
171. Program for development of guayule and other rubber-bearing plants.
172. Same; appointment of employees; delegation of powers; cooperation with other agencies; allotment of funds.
173. Same; appropriations.
174. Disposition of proceeds from sales.
175. Same; lease or sublease of unsuitable lands; disposal of water supply.

§ 171. Program for development of guayule and other rubber-bearing plants.

The Secretary of Agriculture (hereinafter called the "Secretary") is authorized—

(1) To acquire by purchase, license, or other agreement, the right to operate under processes or patents relating to the growing and harvesting of guayule or the extraction of rubber therefrom, and such properties, processes, records, and data as are necessary to such operation, including but not limited to any such rights owned or controlled by the Intercontinental Rubber Company, or any of its subsidiaries, and all equipment, materials, structures, factories, real property, seed, seedlings, growing shrub, and other facilities, patents and processes of the Intercontinental Rubber Company, or any of its subsidiaries, located in California, and for such rights, properties, and facilities of the Intercontinental Rubber Company or any of its subsidiaries, the Secretary is authorized to pay not to exceed $2,000,000;

(2) To plant, or contract for the planting of, not in excess of five hundred thousand acres of guayule in areas in the Western Hemisphere where the best growth and yields may be expected in order to maintain a nucleus planting of guayule to serve as a domestic source of crude rubber as well as of planting material for use in further expanding guayule planting to meet emergency needs of the United States for crude rubber; to establish and maintain nurseries to provide seedlings for field plants; and to purchase necessary equipment, facilities, land for nurseries and administrative sites and water rights;

(3) To acquire by lease, or other agreement, for not exceeding ten years, rights to land for the purpose of making plantings of guayule; to acquire water rights; to erect necessary buildings on leased land where suitable land cannot be purchased; to make surveys, directly or through appropriate Government agencies, of areas in the Western Hemisphere where guayule might be grown; and to establish and maintain records indicating areas to which guayule cultivation could be extended for emergency production;

(4) To construct or operate, or to contract for the operation of, factories for the extraction of rubber from guayule, and from Chrysothamnus, commonly known as rabbit brush; to purchase guayuble shrub; and to purchase, operate, and maintain equipment for the harvesting, storing, transporting, and complete processing of guayule, and Chrysothamnus, commonly known as rabbit brush, and to purchase land as sites for processing plants;

(5) To conduct studies, in which he may cooperate with any other public or private agency, designed to increase the yield of guayule by breeding or by selection, and to improve planting methods; to make surveys of areas suitable for cultivating guayule; to make experimental plantings; and to conduct agronomic tests;

(6) To conduct tests, in which he may cooperate with any other public or private agency, to deter-

mine the qualities of rubber obtained from guayule and to determine the most favorable methods of compounding and using guayule in rubber manufacturing processes;

(7) To improve methods of processing guayule shrubs and rubber and to obtain and hold patents on such new processes;

(8) To sell guayule or rubber processed from guayule and to use funds so obtained in replanting and maintaining an area not in excess of five hundred thousand acres of guayule inside the Western Hemisphere; and

(9) To exercise with respect to rubber-bearing plants other than guayule the same powers as are granted in the foregoing provisions of this section with respect to guayule. (Mar. 5, 1942, ch. 140, § 1, 56 Stat. 126, as amended Oct. 20, 1942, ch. 617, §§ 1–4, 56 Stat. 796, 797.)

AMENDMENTS

1942—Par. (2) was amended by act Oct. 20, 1942, § 1, cited to text, which inserted words "five hundred" in lieu of "seventy-five", and words "land for nurseries and administrative sites and water rights" in lieu of words "and land for nurseries."

Par. (3) was amended by act Oct. 20, 1942, § 2, cited to text, by inserting the words "to acquire water rights; to erect necessary buildings on leased land where suitable land cannot be purchased;".

Par. (4) was amended by act Oct. 20, 1942, § 3, cited to text, by inserting the words "to purchase guayule shrub;".

Par. (8) was amended by act Oct. 20, 1942, § 4, cited to text, by inserting the words "not in excess of five hundred" in lieu of words "of seventy-five".

ADDITIONAL ACREAGE AUTHORIZED

Act of Oct. 26, 1942, ch. 629, title II, 56 Stat. 1002, provided in part as follows: "The Secretary of Agriculture, in connection with the appropriations herein and heretofore made for such project, is authorized to plant, or contract for the planting of, not to exceed twenty-five thousand acres of guayule in areas in the Western Hemisphere in addition to the acreage permitted under the provisions of paragraph (1), section 1, of the Act of March 5, 1942 (Public Law 473) (par. (1) of this section.)"

§ 172. Same; appointment of employees; delegation of powers; cooperation with other agencies; allotment of funds; leases of facilities and disposal of water.

(a) The Secretary is authorized to appoint such employees, including citizens of other countries, as may be necessary for carrying out the provisions of this chapter. Such appointments may be made without regard to the provisions of the civil-service laws, and the compensation of the persons so appointed may be fixed without regard to the provisions of sections 661–673 and 674 of Title 5. (Sections 321 to 324, inclusive, and section 325a of Title 40 of the United States Code (1940 edition), shall not apply to any nursery, planting, cultivating or harvesting operations conducted pursuant to this chapter.) All appointments so made by the Secretary shall be made only on the basis of merit and efficiency.

(b) The Secretary may delegate any of the powers and duties conferred on him by this chapter to any agency or bureau of the Department of Agriculture.

(c) The Secretary, with the consent of any board, commission, independent establishment, corporation, or executive department of the Government, including any field service thereof, may avail himself of the use of information, services, facilities, officers and employees thereof, in carrying out the provisions of this chapter.

(d) The Secretary may allot to bureaus and offices of the Department of Agriculture, or may transfer to such other agencies of the State and Federal Governments as may be requested by him to assist in carrying out this chapter, any funds made available to him under this chapter.

(e) In carrying out the provisions of this chapter the Secretary shall have all of the authority conferred upon him by section 502 of Title 16.

(f) The Secretary may lease at reasonable rentals structures erected by the Government with essential facilities for such periods as such structures and facilities are not required for the purposes of this chapter; and any part of land or structures with essential facilities acquired by lease, deed, or other agreement pursuant to this chapter, which are not required or suitable for the purposes of this chapter during the period the United States is entitled to possession thereof may be leased or subleased at a reasonable rental; and any surplus water controlled by the United States on land owned or leased by the United States for the purposes of this chapter may be disposed of at reasonable rates. (Mar. 5, 1942, ch. 140, § 2, 56 Stat. 127, as amended Oct. 20, 1942, ch. 617, §§ 5–7, 56 Stat. 797.)

AMENDMENTS

1942—Subd. (a) was amended by act Oct. 20, 1942, §§ 5, 7, cited to text, by inserting after the words "citizens of" the word "other", by striking out the words "in the Western Hemisphere", and by inserting the sentence immediately following the words "of Title 5."

Subsecs. (e) and (f) were added by act Oct. 20, 1942, § 6, cited to text.

§ 173. Same; appropriations.

There are authorized to be appropriated such amounts as may be necessary to carry out the provisions of this chapter. Any amounts so appropriated, and any funds received by the Secretary under this chapter, shall remain permanently available for the purposes of this chapter without regard to the provisions of any other laws relating to the availability and disposition of appropriated funds and the disposition of funds collected by officers or agencies of the United States. (Mar. 5, 1942, ch. 140, § 3, 56 Stat. 128.)

§ 174. Same; disposition of proceeds from sale.

Any proceeds from the sales of guayule, rubber processed from guayule, or other rubber-bearing plants, or from other sales, rentals, and fees resulting from operations under sections 171, 172, and 173 of this title, shall be covered into the Treasury as miscellaneous receipts. (Apr. 28, 1942, ch. 247, title III, 56 Stat. 240, as amended July 2, 1942, ch. 476, title I, § 1, 56 Stat. 597.)

CODIFICATION

Text of section is from act July 2, 1942, cited thereto. Act Apr. 28, 1942, also cited, contained identical provisions, except for words "rentals, and fees," which did not appear therein.

§ 175. Same; lease or sublease of unsuitable lands; disposal of water supply.

Subject to conditions prescribed by the Secretary of Agriculture, any part of the land acquired by lease, deed, or other agreement pursuant to sections 171, 172, and 173 of this title, which is not required or suitable for the purposes of said sections may be leased or subleased at a reasonable rental during the period the United States is entitled to possession thereof; and any surplus water supplies controlled by the United States on such land may be disposed of at reasonable rates. (July 2, 1942, ch. 476, title I, § 1, 56 Stat. 597.)

Chapter 9.—PACKERS AND STOCKYARDS

STOCKYARDS AND STOCKYARD DEALERS

Sec.
217a. Brand inspection fees by registered market agencies (New).

STOCKYARDS AND STOCKYARD DEALERS

§ 204. Bond and suspension of registrants.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 432; act July 22, 1942, ch. 516, § 1, 56 Stat. 689.

§ 217a. Brand inspection fees by registered market agencies.

(a) The Secretary may, upon written application made to him, and if he deems it necessary, authorize the charging and collection, at any stockyard subject to the provisions of this chapter, by any department or agency of any State in which branding or marking or both branding and marking livestock as a means of establishing ownership prevails by custom or statute, or by a duly organized livestock association of any such State, of a reasonable and nondiscriminatory fee for the inspection of brands, marks, and other identifying characteristics of livestock originating in or shipped from such State, for the purpose of determining the ownership of such livestock. No charge shall be made under any such authorization until the authorized department, agency, or association has registered as a market agency. No more than one such authorization shall be issued with respect to such inspection of livestock originating in or shipped from any one State. If more than one such application is filed with respect to such inspection of livestock originating in or shipped from any one State, the Secretary shall issue such authorization to the applicant deemed by him best qualified to perform the proposed service, on the basis of (1) experience, (2) financial responsibility, (3) extent and efficiency of organization, (4) possession of necessary records, and (5) any other factor relating to the ability of the applicant to perform the proposed service. The Secretary may receive and consider the recommendations of the commissioner, secretary, or director of agriculture, or other appropriate officer or agency of a State as to the qualifications of any applicant in such State. The decision of the Secretary as to the applicant best qualified shall be final.

(b) The provisions of sections 201–203 and 205–217a of this title relating to the filing, publication, approval, modification, and suspension of any rate or charge for any stockyard service shall apply with respect to charges authorized to be made under this section.

(c) Charges authorized to be made under this section shall be collected by the market agency or other person receiving and disbursing the funds received from the sale of livestock with respect to the inspection of which such charge is made, and paid by it to the department, agency, or association performing such service.

(d) The Secretary may, if he deems it to be in the public interest, suspend, and after hearing, revoke any authorization and registration issued under the provisions of this section or any similar authorization and registration issued under any other provision of law. The order of the Secretary suspending or revoking any such authorization and registration shall not be subject to review. (Aug. 15, 1921, ch. 64, title III, § 317, as added June 19, 1942, ch. 421, 56 Stat. 372.)

PRIOR LAW

Former provisions relating to fees for inspection of brands appearing upon livestock were contained in section 231 of this title.

COMMON PROVISIONS

§ 228a. Inspection of livestock, hides, animal products, etc.; place; charges; disposal of funds.

The Secretary of Agriculture, upon application of any exporter, importer, packer, or owner of, or the agent thereof, or dealer in, livestock, hides, skins, meat, or other animal products, may in his discretion, make inspections and examinations at places other than the headquarters of inspectors for the convenience of said applicants and charge the applicants for the expenses of travel and subsistence incurred for such inspections and examinations, the funds derived from such charges to be deposited in the Treasury of the United States to the credit of the appropriation from which the expenses are paid. (As amended July 1, 1941, ch. 267, § 1, 55 Stat. 415; July 22, 1942, ch. 516, § 1, 56 Stat. 673.)

CHARGE FOR INSPECTION

§ 231. Fee for inspection of brands appearing upon livestock.

CODIFICATION

Section has been eliminated from the Code. It was from provisions of the Agricultural Appropriation Acts cited and repeated in act July 1, 1941, ch. 267, § 1, 55 Stat. 432; act July 22, 1942, ch. 516, § 1, 56 Stat. 689. Permanent provisions on this subject are now contained in section 217a of this title.

Chapter 14.—AGRICULTURAL EXPERIMENT STATIONS

GENERAL PROVISIONS

§ 367. Secretary to prescribe form of financial report by stations and to coordinate departmental work with that of stations.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 412; act July 22, 1942, ch. 516, § 1, 56 Stat. 670.

Chapter 15.—BUREAU OF ANIMAL INDUSTRY

Sec.
395. Fees for rabies diagnoses; disposition of moneys (New).

§§ 391–394.

TRANSFER OF FUNCTIONS

Bureau of Animal Industry consolidated with certain other agencies into Agricultural Research Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

The functions of the Bureau of Animal Industry of Agricultural Research Administration concerned primarily with regulatory activities were consolidated with other agencies into the Food Distribution Administration of the Department of Agriculture by Ex. Ord. No. 9280, Dec. 5, 1942, 7 F.R. 10179, set out following section 514 of Title 5, Executive Departments and Government Officers and Employees.

§ 395. Fees for rabies diagnoses; disposition of moneys.

Fees shall be charged for all diagnoses in connection with rabies, except those performed for agencies of the United States Government, in such amounts as the Secretary of Agriculture shall prescribe, and such fees shall be covered into the Treasury as miscellaneous receipts. (July 22, 1942, ch. 516, § 1, 56 Stat. 674.)

Chapter 16.—BUREAU OF DAIRYING

§§ 401–404.

NAME OF BUREAU

The "Bureau of Dairying" established by act May 29, 1924, cited to text, was designated "Bureau of Dairy Industry" by Department of Agriculture Appropriation Act of 1927. Words "Bureau of Dairying" in text should be changed to "Bureau of Dairy Industry" and "May 11, 1926, ch. 286, 44 Stat. 499" should be added to credit.

TRANSFER OF FUNCTIONS

Bureau of Dairy Industry consolidated with other agencies into Agricultural Research Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

Chapter 17.—MISCELLANEOUS MATTERS

§ 411. Establishment of Bureau of Agricultural Economics; transfer of powers.

TRANSFER OF FUNCTIONS

Agricultural Statistics Division of the Agricultural Marketing Service and its functions, personnel, property, etc., transferred to Bureau of Agricultural Economics for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

The functions, personnel and property of the Division of Farm Management and Costs of the Bureau of Agricultural Economics concerned primarily with the planning of current agricultural production were consolidated with other agencies into the Food Production Administration of the Department of Agriculture by Ex. Ord. No. 9280, Dec. 5, 1942, 7 F.R. 10179, set out following section 514 of Title 5, Executive Departments and Government Officers and Employees.

§ 411b. Estimates of apple production.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 430; act July 22, 1942, ch. 516, § 1, 56 Stat. 687.

§ 414. Investigation and certification of condition, etc., of farm products offered for interstate shipment; reimbursement of employees for use of private vehicles.

The Secretary of Agriculture, independently and in cooperation with other branches of the Government, State agencies, purchasing and consuming organizations, boards of trade, chambers of commerce, or other associations of businessmen or trade organizations, and persons or corporations engaged in the production, transportation, marketing, and distribution of farm and food products, whether operating in one or more jurisdictions, is authorized to investigate and certify to shippers and other interested parties the class, quality, and condition of cotton, tobacco, fruits, and vegetables, whether raw, dried, or canned, poultry, butter, hay, and other perishable farm products when offered for interstate shipment or when received at such important central markets as the Secretary of Agriculture may from time to time designate, or at points which may be conveniently reached therefrom under such rules and regulations as he may prescribe, including payment of such fees as will be reasonable and as nearly as may be to cover the cost for the service rendered: *Provided,* That officers and employees who, under proper authorization, use privately owned motor vehicles in the performance of official travel within the corporate limits of their official stations for the purpose of inspecting and grading farm and food products and the supervision thereof at points located within the said corporate limits may be reimbursed for such travel at a rate not to exceed three cents per mile: *Provided further,* That certificates issued by the authorized agents of the Department shall be received in all courts of the United States as prima facie evidence of the truth of the statements therein contained. (As amended July 1, 1941, ch. 267, § 1, 55 Stat. 431; July 22, 1942, ch. 516, § 1, 56 Stat. 687.)

§ 415e. Farm or food products; sale of samples, practical forms, etc.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 431; act July 22, 1942, ch. 516, § 1, 56 Stat. 688.

§ 419. Sale by Secretary of Agriculture of products of agricultural experiment station in Puerto Rico; disposition of moneys.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 413; act July 22, 1942, ch. 516, § 1, 56 Stat. 670.

§ 426. Predatory and other wild animals; eradication and control; investigations, experiments, and tests by Secretary of Agriculture; cooperation with other agencies.

TRANSFER OF FUNCTIONS

Functions of Secretary of Agriculture administered through the Bureau of Biological Survey, relating to conservation of wildlife, game, and migratory birds were transferred to Secretary of Interior by Reorg. Plan No. II, § 4 (f), effective July 1, 1939, set out in note under section 133t of Title 5, Executive Departments and Government Officers and Employees. See also sections 401–404 of said plan for provisions relating to transfer of functions, records, property, personnel, and funds.

§ 428. Option to purchase lands.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 408; act July 22, 1942, ch. 516, § 1, 56 Stat. 665.

Chapter 19.—COTTON STATISTICS AND ESTIMATES

Sec.
473d. Quality tests and analyses by Secretary for breeders and others; fees (New).

§ 473d. Quality tests and analyses by Secretary for breeders and others; fees.

The Secretary of Agriculture is authorized to make analyses of fiber properties, spinning tests, and other tests of the quality of cotton samples submitted to him by cotton breeders and other persons, subject to such terms and conditions and to the payment by such cotton breeders and other persons of such fees as he may prescribe by regulations under this chapter. The fees to be assessed hereunder shall be reasonable, and, as nearly as may be, to cover the cost of the service rendered. (Mar. 3, 1927, ch. 337, § 3d, as added Apr. 7, 1941, ch. 42, 55 Stat. 131.)

Chapter 20A. — PERISHABLE AGRICULTURAL COMMODITIES ACT

§ 499b. Unfair conduct; what constitutes.

* * * * *

(4) For any commission merchant, dealer, or broker to make, for a fraudulent purpose, any false or misleading statement in connection with any transaction involving any perishable agricultural commodity which is received in interstate or foreign commerce by such commission merchant, or bought or sold, or contracted to be bought, sold, or consigned, in such commerce by such dealer, or the purchase or sale of which in such commerce is negotiated by such broker; or to fail or refuse truly and correctly to account and make full payment promptly in respect of any transaction in any such commodity to the person with whom such transaction is had; or to fail, without reasonable cause, to perform any specification or duty, express or implied, arising out of any undertaking in connection with any such transaction;

(As amended Apr. 6, 1942, ch. 211, 56 Stat. 200.)

* * * * *

AMENDMENTS

1942—Par. (4) was amended by act Apr. 6, 1942, cited to text.

Chapter 26.—AGRICULTURAL ADJUSTMENT ACT OF 1933

COMMODITY BENEFITS

§ 608c. Orders regulating handling of commodity.

* * * * *

OTHER COMMODITIES; TERMS AND CONDITIONS OF ORDERS

(6) In the case of fruits (including pecans and walnuts but not including apples, other than apples produced in the States of Washington, Oregon, and Idaho, and not including fruits, other than olives, for canning) and their products, tobacco and its products, vegetables (not including vegetables, other than asparagus, for canning) and their products, soybeans and their products, hops and their products, honeybees, and naval stores as included in sections 91–99 of this title and standards established thereunder (including refined or partially refined oleoresin), orders issued pursuant to this section shall contain one or more of the following terms and conditions, and (except as provided in subsection (7)) no others:

* * * * *

(F) In the case of hops and their products, in addition to, or in lieu of, the foregoing terms and conditions, orders may contain one or more of the following:

(i) Limiting, or providing methods for the limitation of, the total quantity thereof, or of any grade, type, or variety thereof, produced during any specified period or periods, which all handlers may handle in the current of or so as directly to burden, obstruct, or affect interstate or foreign commerce in hops or any product thereof.

(ii) Apportioning, or providing methods for apportioning, the total quantity of hops of the production of the then current calendar year permitted to be handled equitably among all producers in the production area to which the order applies upon the basis of one or more or a combination of the following: The total quantity of hops available or estimated will become available for market by each producer from his production during such period; the normal production of the acreage of hops operated by each producer during such period upon the basis of the number of acres of hops in production, and the average yield of that acreage during such period as the Secretary determines to be representative, with adjustments determined by the Secretary to be proper for age of plantings or abnormal conditions affecting yield; such normal production or historical record of any acreage for which data as to yield of hops are not available or which had no yield during such period shall be detemined by the Secretary on the basis of the yields of other acreage of hops of similar characteristics as to productivity, subject to adjustment as just provided for.

(iii) Allotting, or providing methods for allotting, the quantity of hops which any handler may handle so that the allotment fixed for that handler shall be limited to the quantity of hops apportioned under preceding section (ii) to each respective producer of hops; such allotment shall constitute an allotment fixed for that handler within the meaning of subsection (5) of section 608a of this title. (As amended Feb. 10, 1942, ch. 52, §§ 2, 3, 56 Stat. 85.)

* * * * *

AMENDMENTS

1942—Subsec. (6), opening par., was amended by act Feb. 10, 1942, § 2, cited to text, which inserted "and their products" immediately after "hops".

Subsec. (6) (F) was added by act Feb. 10, 1942, § 3, cited to text.

§ 608c–1. Same; hops.

No orders issued pursuant to section 608c of this title shall be applicable to hops after September 1, 1945. (As amended Feb. 10, 1942, ch. 52, § 1, 56 Stat. 85.)

AMENDMENTS

1942—Act Feb. 10, 1942, cited to text, substituted "September 1, 1945" in lieu of "September 1, 1942".

§ 610. Powers of Secretary of Agriculture generally.

APPROPRIATIONS FOR REFUNDS AND PAYMENTS OF PROCESSING AND RELATED TAXES AND LIMITATIONS THEREON

Act May 31, 1941, ch. 156, title I, § 1, 55 Stat. 218; act Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 156.

TRANSFER OF FUNCTIONS

Agricultural Adjustment Administration consolidated with other agencies into Agricultural Conservation and Adjustment Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 612. Appropriation; use of revenues derived from taxes; administrative expenses, what included.

SETTLEMENT OF CERTAIN CLAIMS AND ACCOUNTS

Act June 5, 1942, ch. 349, §§ 2, 3, 56 Stat. 324, authorized Comptroller General to relieve disbursing and certifying officers from liability for payments made prior to January 6, 1936, under Agricultural Adjustment Act of 1933 or amendments thereto, or under the appropriation "Payments for Agricultural Adjustment" in act Feb. 11, 1936, ch. 49, 49 Stat. 1116, upon certificate of Secretary of Agriculture that such payments were made in good faith, and also provided that no action should be taken to recover such excess payments, if the Secretary of Agriculture should further certify that in view of the good faith of the parties or other circumstances of the case, such attempt to recover them would be inadvisable or inequitable.

§ 612a. Additional appropriation authorized; use in connection with dairy and beef products.

TRANSFER OF FUNCTIONS

Surplus Marketing Administration, including Federal Surplus Commodities Corporation as an agency of Department of Agriculture, consolidated with other agencies into Agricultural Marketing Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 612c. Appropriation to encourage exportation and domestic consumption of agricultural products.

ADDITIONAL APPROPRIATIONS

Res. July 1, 1941, ch. 266, § 34, 55 Stat. 407, appropriated, in addition to the funds already provided, $25,000,000, to be used by the Secretary of Agriculture, for the purpose of effectuating this section, subject to the provisions of law relating to the expenditure of such funds.

Act July 1, 1941, ch. 267, § 1, 55 Stat. 435, made the funds provided for in this section available for the fiscal year 1942.

FOOD STAMP PLAN

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 438.

§§ 615–617.

CROSS REFERENCES

Appropriations for refunds, etc., see note under section 610 of this title.

REFUNDS

APPROPRIATIONS FOR REFUNDS AND PAYMENTS OF PROCESSING AND RELATED TAXES AND LIMITATIONS THEREON

Act May 31, 1941, ch. 156, title I, § 1, 55 Stat. 218; act Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 156.

§§ 642, 643.

CROSS REFERENCES

Appropriations for refunds, etc., see note under subchapter heading "Refunds", preceding section 641 of this title.

§ 644. Conditions on allowance of refunds.

No refund shall be made or allowed, in pursuance of court decisions or otherwise, of any amount paid by or collected from any claimant as tax under sections 601–608, 608a–608c, 608d–612, 613–619, 620, 623, 624 of this title, unless the claimant establishes to the satisfaction of the Commissioner in accordance with regulations prescribed by him, with the approval of the Secretary, or to the satisfaction of the trial court, or the Board of Tax Appeals (hereinafter referred to as the "Board") in cases provided for under section 648 of this title, as the case may be—

(As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 510 (e), 56 Stat. 968.)

* * * * *

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, substituted "Tax Appeals (hereinafter referred to as the 'Board')" for "Review".

EFFECTIVE DATE

The amendments to this section by act Oct. 21, 1942, cited to text, were made effective Jan. 1, 1943, by section 510 (*l*) thereof.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of Title 26, Internal Revenue Code.

CROSS REFERENCES

Appropriations for refunds, etc., see note under subchapter heading "Refunds", preceding section 641 of this title.

§ 645–647.

CROSS REFERENCES

Appropriations for refunds, etc., see note under subchapter heading "Refunds", preceding section 641 of this title.

§ 648. Procedure on claims for refunds of processing taxes.

* * * * *

(b) The Board shall have jurisdiction in proceedings under this section to review the allowance or disallowance of the Commissioner of a claim for refund, and to determine the amount of refund due any claimant with respect to such claim. The Commissioner shall make refund of any such amount determined by a decision of the Board which has become final.

(c) The allowance or disallowance of the Commissioner of a claim for refund under this section shall be final, unless within ninety days (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day) after the date of mailing by registered mail by the Commissioner of notice that a claim for refund of any such amount has been disallowed, in whole or in part, the claimant files a petition with the Board requesting a hearing on the merits of his claim, in whole or in part. Upon the filing of any such petition the claimant shall be entitled to a hearing as provided herein. Notice and opportunity to be heard shall be given to the claimant and the Commissioner. If the notice is addressed to a person outside the States of the Union and the District of Columbia, the period specified in this subsection shall be one hundred and fifty days in lieu of ninety days.

(d) Each such hearing shall be conducted by a division of the Board and shall be open to the public. The proceedings in such hearings shall be conducted in accordance with such rules of practice and procedure (other than rules of evidence) as

the Board may prescribe, and in accordance with the rules of evidence applicable in courts of equity of the District of Columbia. The claimant and the Commissioner shall be entitled to be represented by counsel, to have witnesses subpenaed, and to examine and cross-examine witnesses. The division shall have authority to administer oaths, examine witnesses, rule on questions of procedure and the admissibility of evidence, and to require by subpena, signed by any member of the Board, the attendance and testimony of witnesses, and the production of all necessary returns, books, papers, records, correspondence, memoranda, and other evidence, from any place in the United States at any designated place of hearing, and to require the taking of a deposition by any designated individual competent to administer oaths. Any witness summoned or whose deposition is taken pursuant to this section shall receive the same fees and mileage as witnesses in the courts of the United States. Such fees and mileage and the expenses of taking any such deposition shall be paid as follows:

(1) Witnesses for Commissioner. In the case of witnesses for the Commissioner such payments shall be made by the Secretary out of any moneys appropriated for the collection of internal-revenue taxes, and may be made in advance.

(2) Other witnesses. In the case of any other witnesses, such payments shall be made, subject to rules prescribed by the Board, by the party at whose instance the witness appears or the deposition is taken.

(e) After the conclusion of the hearing a report and a decision thereon shall be made as quickly as practicable by the division conducting such hearing. The report of the division shall become the report of the Board within thirty days after such report by the division, unless within such period the chairman has directed that such report shall be reviewed by the Board. Any preliminary action by a division which does not form the basis for the entry of the final decision shall not be subject to review by the Board except in accordance with such rules as the Board may prescribe. The report of a division shall not be a part of the record in any case in which the chairman directs that such report shall be reviewed by the Board. It shall be the duty of the Board and of each division to include in its report upon any proceeding its findings of fact or opinion or memorandum opinion. The Board shall report in writing all its findings of fact, opinions, and memorandum opinions. A decision of the Board (except a decision dismissing a proceeding for lack of jurisdiction) shall be held to be rendered upon the date that an order specifying the amount of the refund, or that no refund is due, is entered in the records of the Board. If the Board dismisses a proceeding for lack of jurisdiction, an order to that effect shall be entered in the records of the Board and the decision of the Board shall be held to have been rendered upon the date of such entry.

(f) The Board is authorized to fix a fee, not in excess of the fee fixed by law to be charged and collected therefor by the clerks of the district courts, for comparing, or for preparing and comparing, a transcript of the record, or for copying any record, entry, or other paper and the comparison and certification thereof.

(g) A decision of the Board rendered after January 1, 1943, may be reviewed by a circuit court of appeals or the United States Court of Appeals for the District of Columbia, if a petition for such review is filed by either the claimant or the Commissioner within three months after the decision is rendered. Such decision may be reviewed by the circuit court of appeals for the circuit in which the claimant resides, or has his principal place of business, or, if none, by the United States Court of Appeals for the District of Columbia: *Provided, however,* that in any event such decision may be reviewed by any circuit court of appeals or the United States Court of Appeals for the District of Columbia which may be designated by the Commissioner and the claimant by stipulation in writing. Such courts shall have exclusive jurisdiction to affirm the decision of the Board, or to modify or reverse such decision, if it is not in accordance with law, with or without demanding the cause for a rehearing as justice may require. The judgments of such courts shall be final, subject to review by the Supreme Court of the United States upon certification or certiorari as provided in sections 346 and 347 of Title 28 as amended. Such courts are authorized to adopt rules for the filing of petitions for review, preparation of the record for review, and the conduct of the proceedings on review. A decision of the Board rendered after January 1, 1943 shall become final in the same manner that decisions of the Board become final under section 1140 of the Internal Revenue Code. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 510 (b), (f) (1), (g–j), 56 Stat. 967.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended subsecs. (b)–(g).

EFFECTIVE DATE

The amendments to this section by act Oct. 21, 1942, cited to text, were made effective Jan. 1, 1943, by section 510 (*l*) thereof.

TRANSFER OF FUNCTIONS

Section 510 (a), (c) and (d) of act Oct. 21, 1942, cited to text, provided as follows:

"(a) Effective as of the close of business on December 31, 1942, the Board of Review, established under section 906 (b) of the Revenue Act of 1936 (subsection (b) of this section), is hereby abolished and the jurisdiction vested in said Board of Review is hereby transferred to and vested in the Board of Tax Appeals.

"(c) All proceedings pending in the said Board of Review on December 31, 1942, shall be deemed pending in and be transferred forthwith to the Board of Tax Appeals, and shall be proceeded with and disposed of by the Board of Tax Appeals as if originally begun therein.

"(d) All journals, dockets, books, files, records, and property, including office equipment of the said Board of Review, shall be transferred to the Board of Tax Appeals."

FILING OF PETITION

Section 510 (f) (2) of act Oct. 21, 1942, cited to text, provided as follows: "(2) The amendment made by this subsection (to subsection (c) of this section), insofar as applicable to the date for filing the petition, shall not apply if the Commissioner has prior to January 1, 1943, mailed notice by registered mail that the claim for refund has been disallowed in whole or in part."

SAVINGS CLAUSE

Section 510 (k) of act Oct. 21, 1942, cited to text, provided as follows: "(k) Section 906 (g) of the Revenue Act of 1936 (subsection (g) of this section), as in effect prior to the date of enactment of the Revenue Act of 1942 (Oct. 21, 1942, 4:30 p. m., E. W. T.), shall remain in effect as to petitions to review decisions of the Board of Review rendered prior to January 1, 1943, but shall not, if any case involving any such petition is remanded for further proceedings in the Board of Tax Appeals, remain in effect with respect to any further proceedings in such case."

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of Title 26, Internal Revenue Code.

CROSS REFERENCES

Appropriations for refunds, etc., see note under subchapter heading "Refunds", preceding section 641 of this title.

§§ 649–656.

CROSS REFERENCES

Appropriations for refunds, etc., see note under subchapter heading "Refunds", preceding section 641 of this title.

§§ 658, 659.

CROSS REFERENCES

Appropriations for refunds, etc., see note under subchapter heading "Refunds", preceding section 641 of this title.

Chapter 27.—COTTON MARKETING

§§ 701–723.

APPROPRIATIONS FOR REFUNDS AND PAYMENTS OF PROCESSING AND RELATED TAXES AND LIMITATIONS THEREON

Act May 31, 1941, ch. 156, title I, § 1, 55 Stat. 218; act Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 156.

Chapter 28.—TOBACCO INDUSTRY

§§ 751–766.

APPROPRIATIONS FOR REFUNDS AND PAYMENTS OF PROCESSING AND RELATED TAXES AND LIMITATIONS THEREON

Act May 31, 1941, ch. 156, title I, § 1, 55 Stat. 218; act Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 156.

Chapter 29.—POTATO ACT OF 1935

§§ 801–833.

APPROPRIATIONS FOR REFUNDS AND PAYMENTS OF PROCESSING AND RELATED TAXES AND LIMITATIONS THEREON

Act May 31, 1941, ch. 156, title I, § 1, 55 Stat. 218; act Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 156.

Chapter 33.—FARM TENANCY

SUBCHAPTER II.—REHABILITATION LOANS

Sec.

1007a. Conditions and penalties attaching to loans (New).

SUBCHAPTER II.—REHABILITATION LOANS

§ 1007a. Conditions and penalties attaching to loans.

Hereafter rural rehabilitation loans shall be subject to the conditions and penalties prescribed by sections 1020k and 1020n of Title 12, except that the functions conferred upon the Governor of the Farm Credit Administration by said sections are hereby conferred, for the purposes hereof, upon the Secretary of Agriculture. (July 1, 1941, ch. 267, § 1, 55 Stat. 440.)

CODIFICATION

Section is not a part of "The Bankhead-Jones Tenant Act" which constitutes this chapter.

SUBCHAPTER III.—RETIREMENT OF SUBMARGINAL LAND

§ 1011. Same; powers of Secretary of Agriculture.

* * * * *

(c) To sell, exchange, lease, or otherwise dispose of, with or without a consideration, any property so acquired, under such terms and conditions as he deems will best accomplish the purposes of sections 1010–1013 of this title, but any sale, exchange, or grant shall be made only to public authorities and agencies and only on condition that the property is used for public purposes: *Provided, however,* That an exchange may be made with private owners and with subdivisions or agencies of State governments in any case where the Secretary of Agriculture finds that such exchange would not conflict with the purposes of this chapter, and that the value of the property received in exchange is substantially equal to that of the property conveyed. The Secretary may recommend to the President other Federal, State, or Territorial agencies to administer such property, together with the conditions of use and administration which will best serve the purposes of a land-conservation and land-utilization program, and the President is authorized to transfer such property to such agencies. (As amended July 28, 1942, ch. 531, 56 Stat. 725.)

AMENDMENTS

1942—Subsec. (c) amended by act July 28, 1942, cited to text, which added proviso thereto.

Chapter 34.—SUGAR PRODUCTION AND CONTROL

SUBCHAPTER II.—QUOTA PROVISIONS

§ 1111. Annual estimate of consumption in continental United States.

PROCLAMATION NO. 2551

April 13, 1942, 7 F. R. 2826

SUSPENSION OF OPERATION OF SECTIONS 1111–1122

Proclamation provided in part:

"Whenever the President finds and proclaims that a national economic or other emergency exists with respect to sugar or liquid sugar, he shall by proclamation suspend the operation of title II or III above, which he determines, on the basis of such findings, should be suspended, and, thereafter, the operation of any such title shall continue in suspense until the President finds and proclaims that the facts which occasioned such suspension no longer exist . . ."; and

"WHEREAS the outbreak of war has resulted in dislocation of sugar supplies from certain customary sources; and

"WHEREAS such dislocation of supplies has brought about a shortage of sugar required to meet the needs of consumers; and

"WHEREAS it is possible to obtain sugar from areas not included, or not adequately included, in the quota provisions of that Act:

"NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, acting under and by virtue of the authority vested in me by the foregoing provision of the Sugar Act of 1937, as amended, do hereby find and proclaim that a national economic emergency exists with respect to sugar and do by this proclamation suspend the operation of title II of that Act."

§§ 1112–1122.

CROSS REFERENCES

Suspension of section, see Proc. No. 2551, set out under section 1111 of this title.

SUBCHAPTER III.—CONDITIONAL PAYMENT PROVISIONS

§ 1131. Conditions of production.

(a) Child labor.

That no child under the age of fourteen years shall have been employed or permitted to work on the farm, whether for gain to such child or any other person, in the production, cultivation, or harvesting of a crop of sugar beets or sugarcane with respect to which application for payment is made, except a member of the immediate family of a person who was the legal owner of not less than 40 per centum of the crop at the time such work was performed; and that no child between the ages of fourteen and sixteen years shall have been employed or permitted to do such work, whether for gain to such child or any other person, for a longer period than eight hours in any one day, except a member of the immediate family of a person who was the legal owner of not less than 40 per centum of the crop at the time such work was performed. The Secretary is authorized to make payments, notwithstanding a failure to comply with the conditions provided in this subsection, but the payments made with respect to any crop shall be subject to a deduction of $10 for each child for each day, or a portion of a day, during which such child was employed or permitted to work contrary to the foregoing provisions of this subsection, in the 1940, and subsequent crops. (As amended Dec. 26, 1941, ch. 638, § 2, 55 Stat. 872.)

* * * * *

AMENDMENTS

1941—Subsec. (a) was amended by act Dec. 26, 1941, cited to text, which substituted "in the 1940, and subsequent crops" for "in the 1937, 1938, and 1939 crops".

§ 1134. Computation of payments; recipients thereof—(a) Base rate.

The amount of the base rate of payment shall be 80 cents per hundred pounds of sugar or liquid sugar, raw value.

(c) Total payment.

The total payment with respect to a farm shall be the product of the base rate specified in subsection (a) of this section multiplied by the amount of sugar and liquid sugar, raw value, with respect to which payment is to be made, except that reduction shall be made from such total payment in accordance with the following scale of reductions:

That portion of the quantity of sugar and liquid sugar which is included within the following intervals of short tons, raw value	Reduction in the base rate of payment per hundredweight of such portion
350 to 700	$0.05
700 to 1,000	.10
1,000 to 1,500	.20
1,500 to 3,000	.25
3,000 to 6,000	.275
6,000 to 12,000	.30
12,000 to 30,000	.325
More than 30,000	.50

(As amended Dec. 26, 1941, ch. 638, § 3, 55 Stat 873.)

AMENDMENTS

1941—Subsecs. (a) and (c) were amended by act Dec 26, 1941, § 3 (a), (b), respectively, cited to text.

§ 1137. Territorial application.

This subchapter shall apply to the continental United States, the Territory of Hawaii, Puerto Rico, and the Virgin Islands. (As amended Dec. 26, 1941, ch. 638, § 4 (a), 55 Stat. 873.)

EFFECTIVE DATE

Section 4 (b) of act Dec. 26, 1941, cited to text, provided as follows: "(b) The amendment made by this section shall be applicable to the 1942 crop and subsequent crops."

SUBCHAPTER V.—GENERAL PROVISIONS

§ 1173. Appropriation for financing Philippine program of economic adjustment.

There is authorized to be appropriated an amount equal to the amount of the taxes collected or accrued under subchapter IV on sugars produced from sugarcane grown in the Commonwealth of the Philippine Islands which are manufactured in or brought into the United States on or prior to June 30, 1945, minus the costs of collecting such taxes and the estimates of amounts of refunds required to be made with respect to such taxes, for transfer to the Government of the Commonwealth of the Philippines for the purpose of financing a program of economic adjustment in the Philippines, the transfer to be made under such terms and conditions as the President of the United States may prescribe: *Provided,* That no part of the appropriations herein authorized shall be paid directly or indirectly for the production or processing of sugarcane in the Philippine Islands. (As amended Dec. 26, 1941, ch. 638, § 6, 55 Stat. 873.)

AMENDMENTS

1941—Act Dec. 26, 1941, cited to text, substituted "June 30, 1945" for "June 30, 1942".

§ 1183. Termination of chapter.

The powers vested in the Secretary under this chapter shall terminate on December 31, 1944, except that the Secretary shall have power to make payments under Subchapter III under programs applicable to the crop year 1944 and previous crop years. (As amended Dec. 26, 1941, ch. 638, § 1, 55 Stat. 872.)

Chapter 35.—AGRICULTURAL ADJUSTMENT ACT OF 1938

SUBCHAPTER II.—LOANS, PARITY PAYMENTS, CONSUMER SAFEGUARDS, AND MARKETING QUOTAS

B. Marketing Quotas

PART II.—MARKETING QUOTAS—CORN

Sec.
1330. Supplemental provisions relating to corn and wheat marketing quotas (New).

PART IV.—MARKETING QUOTAS—WHEAT

1340. Supplemental provisions relating to corn and wheat marketing quotas (New).

PART VI.—MARKETING QUOTAS—PEANUTS (NEW)

1357. Legislative findings.
1358. Marketing quotas.
1359. Marketing penalties.

GENERAL PROVISIONS

§ 1282. Declaration of policy.

Transfer of Functions

Soil Conservation Service and Agricultural Adjustment Administration consolidated with other agencies into Agricultural Conservation and Adjustment Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

SUBCHAPTER II.—LOANS, PARITY PAYMENTS, CONSUMER SAFEGUARDS, AND MARKETING QUOTAS

A. Definitions, Loans, Parity Payments, and Consumer Safeguards

§ 1301. Definitions.

* * * * *

(b) Definitions applicable to one or more commodities.

(1) * * *

* * * * *

(B) "Actual production" of any number of acres of cotton or peanuts on a farm means the actual average yield for the farm times such number of acres.

* * * * *

(6) * * *

* * * * *

(C) "Market", in the case of peanuts, means to dispose of peanuts, including farmers' stock peanuts, shelled peanuts, cleaned peanuts, or peanuts in processed form, by voluntary or involuntary sale, barter, or exchange, or by gift inter vivos.

* * * * *

(13) * * *

(B) "Normal yield" for any county, in the case of cotton or peanuts, shall be the average yield per acre of cotton or peanuts for the county, adjusted for abnormal weather conditions, during the five calendar years immediately preceding the year in which such normal yield is determined. For 1942, the normal yield for any county, in the case of peanuts, shall be the average yield per acre for peanuts for the county, adjusted for abnormal conditions, during the years 1936–1940, inclusive, except that for any county in which the years 1935–1939, inclusive, are equally as representative, such period may be used in determining the normal yields for counties in the State.

* * * * *

(E) "Normal yield" for any farm, in the case of corn, wheat, cotton or peanuts, shall be the average yield per acre of corn, wheat, cotton or peanuts, as the case may be, for the farm, adjusted for abnormal weather conditions and, in the case of corn and wheat, but not in the case of cotton or peanuts, for trends in yields, during the ten calendar years in the case of corn and wheat, and five calendar years in the case of cotton or peanuts, immediately preceding the year in which such normal yield is determined. For 1942, the normal yield for any farm, in the case of peanuts, shall be the average yield per acre of peanuts for the farm, adjusted for abnormal conditions, during the years 1936–1940, inclusive, except that for any county in which the years 1935–1939, inclusive, are equally as representative, such period may be used in determining normal yields for farms in the county. If for any such year the data are not available or there is no actual yield, then the normal yield for the farm shall be appraised in accordance with regulations of the Secretary, taking into consideration abnormal weather conditions, the normal yield for the county, and the yield in years for which data are available.

(As amended Apr. 3, 1941, ch. 39, §§ 2, 3, 55 Stat. 91, 92; July 9, 1942, ch. 497, § 1 (4), (5), 56 Stat. 654.)

Amendments

1942—Subsec. (b) (13) (B) was amended by act July 9, 1942, § 1 (4), cited to text, which inserted "or peanuts" after "cotton", wherever appearing, and added the last sentence.

Subsec. (b) (13) (E) was amended by act July 2, 1942, § 1 (5), cited to text, which deleted "or" after "wheat" and before "cotton" wherever appearing, inserted "or peanuts" after "cotton" wherever appearing, and added second sentence.

1941—Subsec. (b) (1) (B) was amended by act April 3, 1941, § 2, cited to text.

Subsec. (b) (6) (C) was added by act April 3, 1941, § 3, cited to text. Former (b) (6) (C) was omitted in amendment to subsec. (b) (6) by act July 2, 1940, § 3, also cited.

§ 1302. Loans by Commodity Credit Corporation on agricultural commodities.

Cross References

Peanut crop loans, see sections 1330 (10) and 1340 (10) of this title.

B. Marketing Quotas

PART I.—MARKETING QUOTAS—TOBACCO

§ 1312. National marketing quota—Proclamation of quota.

(a) Whenever the Secretary finds that the total supply of tobacco as of the beginning of the marketing year then current exceeds the reserve supply level therefor, the Secretary shall proclaim the amount of such total supply, and, beginning on the first day of the marketing year next following and continuing throughout such year, a national marketing quota shall be in effect for the tobacco marketed during such marketing year. The Secretary shall also determine and specify in such proclama-

tion the amount of the national marketing quota in terms of the total quantity of tobacco which may be marketed, which will make available during such marketing year a supply of tobacco equal to the reserve supply level. Such proclamation shall be made not later than the 1st day of December in such year. The amount of the national marketing quota so proclaimed may, not later than the following March 1, be increased by not more than 20 per centum if the Secretary determines that such increase is necessary in order to meet market demands, or to avoid undue restriction of marketings in adjusting the total supply to the reserve supply level. (As amended Feb. 28, 1942, ch. 123, 56 Stat. 121.)

* * * * *

AMENDMENTS

1942—Subsec. (a) was amended by act Feb. 28, 1942, which substituted "the following March 1" for "December 31" in the last sentence thereof.

§ 1313. Apportionment of national marketing quota.

* * * * *

Adjustment of allotment upon acquisition of part of farms by United States for defense.

(h) Notwithstanding any other provision of sections 1311–1314 of this title, any person who owned a farm, which in 1940 or thereafter was acquired by the United States for national-defense purposes, and who owns or acquires one or more other farms, shall, upon application to the local committee, be entitled to have an allotment for any one of such other farms owned by him for each of the five years succeeding the acquisition by the United States equal to the allotment which would have been made to such farm plus the allotment which would have been made to the farm acquired by the United States except for such acquisition: *Provided*, That such allotment shall not exceed 50 per centum of the acreage of cropland in the farm in the case of flue-cured tobacco, and 20 per centum of the acreage of cropland in the farm, in the case of kinds of tobacco other than flue-cured. Any farm for which the allotment has been determined under this subsection shall, after the end of such five years, have its allotment determined on the basis of past acreage of tobacco, land, labor, and equipment available for the production of tobacco, crop-rotation practices, and soil and other physical factors affecting the production of tobacco: *Provided further*, That the provisions of this subsection shall not be applicable so long as there is any penalty due and unpaid, or a failure to account for the disposition of tobacco produced on the farm acquired by the United States, or if the allotment next established for such farm would have been reduced because of the false or improper identification of tobacco produced on or marketed from such farm. Nothing in this subsection shall be construed as preventing the Secretary from operating any allotment pool from which allotments are made to share tenants or sharecroppers who move from farms acquired by the United States for national-defense purposes to other farms purchased and operated by such persons. (As amended Feb. 6, 1942, ch. 44, § 1, 56 Stat. 51.)

AMENDMENTS

1942—Subsec. (h) was added by act Feb. 6, 1942, cited to text.

PART II.—MARKETING QUOTAS—CORN

§ 1323. Amount of farm marketing quota.

CROSS REFERENCES

Supplemental provisions relating to corn and wheat marketing quotas, see section 1330 of this title.

§ 1330. Supplemental provisions relating to corn and wheat marketing quotas.

Notwithstanding the other provisions of this chapter (hereinafter referred to as this chapter)—

(1) The farm marketing quota under this chapter for any crop of wheat shall be the actual production of the acreage planted to wheat on the farm, less the normal production or the actual production, whichever is the smaller, of that acreage planted to wheat on the farm which is in excess of the farm acreage allotment for wheat. The farm marketing quota under this chapter for any crop of corn shall be the actual production of the acreage planted to corn on the farm, less the normal production or the actual production, whichever is the smaller, of that acreage planted to corn on the farm which is in excess of the farm acreage allotment for corn.

The normal production, or the actual production, whichever is the smaller, of such excess acreage is hereinafter called the "farm marketing excess" of corn or wheat, as the case may be. For the purposes of this section, "actual production" of any number of acres of corn or wheat on a farm means the actual average yield of corn or wheat, as the case may be, for the farm times such number of acres.

(2) During any marketing year for which quotas are in effect, the producer shall be subject to a penalty on the farm marketing excess of corn and wheat. The rate of the penalty shall be 50 per centum of the basic rate of the loan on the commodity for cooperators for such marketing year under section 1302 of this chapter and this section.

(3) The farm marketing excess for corn and wheat shall be regarded as available for marketing, and the penalty and the storage amount or amounts to be delivered to the Secretary of the commodity shall be computed upon the normal production of the excess acreage. Where, upon the application of the producer for an adjustment of penalty or of storage, it is shown to the satisfaction of the Secretary that the actual production of the excess acreage is less than the normal production thereof, the difference between the amount of the penalty or storage as computed upon the basis of normal production and as computed upon the basis of actual production shall be returned to or allowed the producer. The Secretary shall issue regulations under which the farm marketing excess of the commodity for the farm may be stored or delivered to him. Upon failure to store or deliver to the Secretary the farm marketing excess within such time as may be determined under regulations prescribed by the Secretary, the penalty computed as aforesaid shall be paid by the producer. Any corn or wheat delivered to the Secretary hereunder shall become the property of the United States

and shall be disposed of by the Secretary for relief purposes in the United States or in foreign countries or in such other manner as he shall determine will divert it from the normal channels of trade and commerce.

(4) Until the producers on any farm store, deliver to the Secretary, or pay the penalty on, the farm marketing excess of any crop of corn or wheat, the entire crop of corn or wheat, as the case may be, produced on the farm shall be subject to a lien in favor of the United States for the amount of the penalty.

(5) The penalty upon corn or wheat stored shall be paid by the producer at the time, and to the extent, of any depletion in the amount of the commodity so stored, except depletion resulting from some cause beyond the control of the producer.

(6) Whenever the planted acreage of the then current crop of corn or wheat on any farm is less than the farm acreage allotment for such commodity, the total amount of the commodity from any previous crops required to be stored in order to postpone or avoid payment of penalty shall be reduced by that amount which is equal to the normal production of the number of acres by which the farm acreage allotment exceeds the planted acreage. The provisions of section 1326 (b) and (c) of this chapter shall be applicable also to wheat.

(7) A farm marketing quota on corn or wheat shall not be applicable to any farm on which the acreage planted to the commodity is not in excess of fifteen acres. The marketing penalty on corn or wheat shall not be applicable to any farm which, under the terms of the then current agricultural conservation program formulated under sections 590g–590q of Title 16, is classified as a nonallotment farm if the acreage of the commodity harvested on such nonallotment farm is not in excess of fifteen acres or the acreage allotment for the farm, whichever is larger. If the acreage of the commodity harvested on any such nonallotment farm is in excess of fifteen acres and in excess of such acreage allotment, the normal production or the actual production, whichever is the smaller, of the acreage harvested in excess of fifteen acres or such acreage allotment, whichever is larger, shall be taken as the farm marketing excess and shall be subject to penalty: *Provided,* That there shall be no penalty on wheat harvested on any such nonallotment farm from which no wheat is sold if the acreage of wheat harvested on such farm does not exceed such acreage per family living thereon as may be used for home consumption without reducing the payment with respect to the farm under the then current agricultural conservation program: *Provided further,* That for the marketing year beginning in 1941, there shall be no marketing penalty on wheat with respect to any such nonallotment farm if the acreage of wheat harvested on the farm is not in excess of the usual acreage determined for the farm under the 1941 agricultural conservation program and the county committee determines, in accordance with regulations of the Secretary, that there will not be marketed an amount of wheat in excess of the 1941 farm marketing quota.

(8) Until the farm marketing excess of corn or wheat, as the case may be, is stored or delivered to the Secretary or the penalty thereon is paid, each bushel of the commodity produced on the farm which is sold by the producer to any person within the United States shall be subject to the penalty as specified in paragraph (2) of this section. Such penalty shall be paid by the buyer, who may deduct an amount equivalent to the penalty from the price paid to the producer.

(9) The marketing penalty for cotton and rice produced in the calendar year in which any marketing year begins (if beginning with or after the 1941–1942 marketing year) shall be at a rate equal to 50 per centum of the basic rate of the loan for cooperators for such marketing year under section 1302 of this chapter and this section.

(10) The Commodity Credit Corporation is directed to make available upon the 1941, 1942, 1943, 1944, 1945 and 1946 crops of the commodities cotton, corn, wheat, rice, tobacco and peanuts, for which producers have not disapproved marketing quotas for the marketing year beginning in the calendar year in which such crop is harvested, loans as follows:

(a) To cooperators (except cooperators outside the commercial corn-producing area, in the case of corn) at the rate of 85 per centum of the parity price for the commodity as of the beginning of the marketing year;

(b) To cooperators outside the commercial corn-producing area, in the case of corn, at the rate of 75 per centum of the rate specified in (a) above;

(c) To noncooperators (except noncooperators outside the commercial corn-producing area, in the case of corn) at the rate of 60 per centum of the rate specified in (a) above and only on so much of the commodity as would be subject to penalty if marketed.

(11) The provisions of this section are amendatory of and supplementary to this chapter, and all provisions of law applicable in respect of marketing quotas and loans under such chapter as so amended and supplemented shall be applicable, but nothing in this section shall be construed to amend or repeal section 1301 (b) (6), 1323 (b), or 1335 (d) of this chapter.

(12) Notwithstanding any of the foregoing provisions, the farm marketing excess for any crop of wheat for any farm shall not be larger than the amount by which the actual production of such crop of wheat on the farm exceeds the normal production of the farm wheat-acreage allotment, if the producer establishes such actual production to the satisfaction of the Secretary. Where a downward adjustment in the amount of the farm marketing excess is made pursuant to the provisions of this paragraph, the difference between the amount of the penalty or storage as computed upon the farm marketing excess before such adjustment and as computed upon the adjusted farm marketing excess shall be returned to or allowed the producer. (May 26, 1941, ch. 133, 55

Stat. 203, as amended Dec. 26, 1941, ch. 626, § 2, 55 Stat. 860, eff. Dec. 26, 1941; Dec. 26, 1941, ch. 636, 55 Stat. 872, eff. May 26, 1941.)

AMENDMENTS

1941—Par. (10) was amended by act Dec. 26, 1941, ch. 626, cited to text.

Par. (12) was added, effective as of May 26, 1941, by act Dec. 26, 1941, ch. 636, cited to text.

CODIFICATION

Section is not a part of the Agricultural Adjustment Act of 1938. Similar provisions are also set out as section 1340 of this title.

PART III.—MARKETING QUOTAS—WHEAT

§ 1334. Apportionment of national acreage allotment.

* * * * *

Adjustment of allotment upon acquisition of part of farms by United States for defense.

(d) Notwithstanding any other provision of this section, the allotments established, or which would have been established, for any farm acquired in 1940 or thereafter by the United States for national-defense purposes shall be placed in an allotment pool and shall be used only to establish allotments for other farms owned or acquired by the owner of the farm so acquired by the United States. The allotment so made for any farm, including a farm on which wheat has not been planted during any of the three marketing years preceding the marketing year in which the allotment is made, shall compare with the allotments established for other farms in the same area which are similar except for the past acreage of wheat. (As amended Feb. 6, 1942, ch. 44, § 2, 56 Stat. 52.)

AMENDMENTS

1942—Subsec. (d) was added by act Feb. 6, 1942, cited to text.

§ 1335. Marketing quotas.

CROSS REFERENCES

Supplemental provisions relating to corn and wheat marketing quotas, see section 1340 of this title.

§ 1340. Supplemental provisions relating to corn and wheat marketing quotas.

Notwithstanding the other provisions of this chapter (hereinafter referred to as this chapter)—

(1) The farm marketing quota under this chapter for any crop of wheat shall be the actual production of the acreage planted to wheat on the farm, less the normal production or the actual production, whichever is the smaller, of that acreage planted to wheat on the farm which is in excess of the farm acreage allotment for wheat. The farm marketing quota under this chapter for any crop of corn shall be the actual production of the acreage planted to corn on the farm, less the normal production or the actual production, whichever is the smaller, of that acreage planted to corn on the farm which is in excess of the farm acreage allotment for corn.

The normal production, or the actual production, whichever is the smaller, of such excess acreage is hereinafter called the "farm marketing excess" of corn or wheat, as the case may be. For the purposes of this section, "actual production" of any number of acres of corn or wheat on a farm means the actual average yield of corn or wheat, as the case may be, for the farm times such number of acres.

(2) During any marketing year for which quotas are in effect, the producer shall be subject to a penalty on the farm marketing excess of corn and wheat. The rate of the penalty shall be 50 per centum of the basic rate of the loan on the commodity for cooperators for such marketing year under section 1302 of this chapter and this section.

(3) The farm marketing excess for corn and wheat shall be regarded as available for marketing, and the penalty and the storage amount or amounts to be delivered to the Secretary of the commodity shall be computed upon the normal production of the excess acreage. Where, upon the application of the producer for an adjustment of penalty or of storage, it is shown to the satisfaction of the Secretary that the actual production of the excess acreage is less than the normal production thereof, the difference between the amount of the penalty or storage as computed upon the basis of normal production and as computed upon the basis of actual production shall be returned to or allowed the producer. The Secretary shall issue regulations under which the farm marketing excess of the commodity for the farm may be stored or delivered to him. Upon failure to store or deliver to the Secretary the farm marketing excess within such time as may be determined under regulations prescribed by the Secretary, the penalty computed as aforesaid shall be paid by the producer. Any corn or wheat delivered to the Secretary hereunder shall become the property of the United States and shall be disposed of by the Secretary for relief purposes in the United States or in foreign countries or in such other manner as he shall determine will divert it from the normal channels of trade and commerce.

(4) Until the producers on any farm store, deliver to the Secretary, or pay the penalty on, the farm marketing excess of any crop of corn or wheat, the entire crop of corn or wheat, as the case may be, produced on the farm shall be subject to a lien in favor of the United States for the amount of the penalty.

(5) The penalty upon corn or wheat stored shall be paid by the producer at the time, and to the extent, of any depletion in the amount of the commodity so stored, except depletion resulting from some cause beyond the control of the producer.

(6) Whenever the planted acreage of the then current crop of corn or wheat on any farm is less than the farm acreage allotment for such commodity, the total amount of the commodity from any previous crops required to be stored in order to postpone or avoid payment of penalty shall be reduced by that amount which is equal to the normal production of the number of acres by which the farm acreage allotment exceeds the planted acreage. The provisions of section 1326 (b) and (c) of this chapter shall be applicable also to wheat.

(7) A farm marketing quota on corn or wheat shall not be applicable to any farm on which the

acreage planted to the commodity is not in excess of fifteen acres. The marketing penalty on corn or wheat shall not be applicable to any farm which, under the terms of the then current agricultural conservation program formulated under sections 590g–590q of Title 16, is classified as a nonallotment farm if the acreage of the commodity harvested on such nonallotment farm is not in excess of fifteen acres or the acreage allotment for the farm, whichever is larger. If the acreage of the commodity harvested on any such nonallotment farm is in excess of fifteen acres and in excess of such acreage allotment, the normal production or the actual production, whichever is the smaller, of the acreage harvested in excess of fifteen acres or such acreage allotment, whichever is larger, shall be taken as the farm marketing excess and shall be subject to penalty: *Provided,* That there shall be no penalty on wheat harvested on any such nonallotment farm from which no wheat is sold if the acreage of wheat harvested on such farm does not exceed such acreage per family living thereon as may be used for home consumption without reducing the payment with respect to the farm under the then current agricultural conservation program: *Provided further,* That for the marketing year beginning in 1941, there shall be no marketing penalty on wheat with respect to any such nonallotment farm if the acreage of wheat harvested on the farm is not in excess of the usual acreage determined for the farm under the 1941 agricultural conservation program and the county committee determines, in accordance with regulations of the Secretary, that there will not be marketed an amount of wheat in excess of the 1941 farm marketing quota.

(8) Until the farm marketing excess of corn or wheat, as the case may be, is stored or delivered to the Secretary or the penalty thereon is paid, each bushel of the commodity produced on the farm which is sold by the producer to any person within the United States shall be subject to the penalty as specified in paragraph (2) of this section. Such penalty shall be paid by the buyer, who may deduct an amount equivalent to the penalty from the price paid to the producer.

(9) The marketing penalty for cotton and rice produced in the calendar year in which any marketing year begins (if beginning with or after the 1941–1942 marketing year) shall be at a rate equal to 50 per centum of the basic rate of the loan for cooperators for such marketing year under section 1302 of this chapter and this section.

(10) The Commodity Credit Corporation is directed to make available upon the 1941, 1942, 1943, 1944, 1945 and 1946 crops of the commodities cotton, corn, wheat, rice, tobacco and peanuts, for which producers have not disapproved marketing quotas for the marketing year beginning in the calendar year in which such crop is harvested, loans as follows:

(a) To cooperators (except cooperators outside the commercial corn-producing area, in the case of corn) at the rate of 85 per centum of the parity price for the commodity as of the beginning of the marketing year;

(b) To cooperators outside the commercial corn-producing area, in the case of corn, at the rate of 75 per centum of the rate specified in (a) above;

(c) To noncooperators (except noncooperators outside the commercial corn-producing area, in the case of corn) at the rate of 60 per centum of the rate specified in (a) above and only on so much of the commodity as would be subject to penalty if marketed.

(11) The provisions of this section are amendatory of and supplementary to this chapter, and all provisions of law applicable in respect of marketing quotas and loans under such chapter as so amended and supplemented shall be applicable, but nothing in this section shall be construed to amend or repeal section 1301 (b) (6), 1323 (b), or 1335 (d) of this chapter.

(12) Notwithstanding any of the foregoing provisions, the farm marketing excess for any crop of wheat for any farm shall not be larger than the amount by which the actual production of such crop of wheat on the farm exceeds the normal production of the farm wheat-acreage allotment, if the producer establishes such actual production to the satisfaction of the Secretary. Where a downward adjustment in the amount of the farm marketing excess is made pursuant to the provisions of this paragraph, the difference between the amount of the penalty or storage as computed upon the farm marketing excess before such adjustment and as computed upon the adjusted farm marketing excess shall be returned to or allowed the producer. (May 26, 1941, ch. 133, 55 Stat. 203, as amended Dec. 26, 1941, ch. 626, § 2, 55 Stat. 860, eff. Dec. 26, 1941; Dec. 26, 1941, ch. 636, 55 Stat. 872, eff. May 26, 1941.)

AMENDMENTS

1941—Par. (10) was amended by act Dec. 26, 1941, ch. 626, cited to text.

Par. (12) was added, effective as of May 26, 1941, by act Dec. 26, 1941, ch. 636, cited to text.

CODIFICATION

Section is not a part of the Agricultural Adjustment Act of 1938. Similar provisions are also set out as section 1330 of this title.

PART IV.—MARKETING QUOTAS—COTTON

§ 1344. Apportionment of national allotment.

* * * * *

Adjustment of allotment upon acquisition of part of farms by United States for defense.

(j) Notwithstanding any other provision of this section, the allotment established, or which would have been established, for any farm acquired in 1940 or thereafter by the United States for national-defense purposes shall be placed in an allotment pool and shall be used only for establishing allotments for farms owned or acquired by the owner of the farm so acquired by the United States. The allotment so made for any farm, including a farm which was not used for cotton production during any of the three calendar years immediately preceding the year for which the allotment is made, shall compare with the allotments established for other farms in the same area which are similar except for the past

acreage of cotton, taking into consideration the character and adaptability of soil and other physical facilities affecting the production of cotton. Allotments established pursuant to this subsection shall not affect the allotments for other farms in the county and the acreage allotted to farms in the county shall be increased to the extent of such allotments. (As amended Feb. 6, 1942, ch. 44, § 3, 56 Stat. 52.)

AMENDMENTS

1942—Subsec. (j) was added by act Feb. 6, 1942, cited to text.

PART VI.—MARKETING QUOTAS—PEANUTS

§ 1357. Legislative findings.

The production, marketing, and processing of peanuts and peanut products employs a large number of persons and is of national interest. The movement of peanuts from producer to consumer is preponderantly in interstate and foreign commerce, and, owing to causes beyond their control, the farmers producing such commodity and the persons engaged in the marketing and processing thereof are unable to regulate effectively the orderly marketing of the commodity. As the quantity of peanuts marketed in the channels of interstate and foreign commerce increases above the quantity of peanuts needed for cleaning and shelling, the prices at which all peanuts are marketed are depressed to low levels. These low prices tend to cause the quantity of peanuts available for marketing in later years to be less than normal, which in turn tends to cause relatively high prices. This fluctuation of prices and marketings of peanuts creates an unstable and chaotic condition in the marketing of peanuts for cleaning and shelling and for crushing for oil in the channels of interstate and foreign commerce. Since these unstable and chaotic conditions have existed for a period of years and are likely, without proper regulation, to continue to exist, it is imperative that the marketing of peanuts for cleaning and shelling and for crushing for oil in interstate and foreign commerce be regulated in order to protect producers, handlers, processors, and consumers. (Feb. 16, 1938, 3 p. m., ch. 30, title III, § 357, as added Apr. 3, 1941, ch. 39, § 1, 55 Stat. 88.)

§ 1358. Marketing quotas.

(a) Between July 1 and December 1 of each calendar year the Secretary shall proclaim the amount of the national marketing quota for peanuts for the crop produced in the next succeeding calendar year in terms of the total quantity of peanuts which will make available for marketing a supply of peanuts from the crop with respect to which the quota is proclaimed equal to the average quantity of peanuts harvested for nuts during the five years immediately preceding the year in which such quota is proclaimed, adjusted for current trends and prospective demand conditions, and the quota so proclaimed shall be in effect with respect to such crop. The national marketing quota for peanuts for any year shall be converted to a national acreage allotment by dividing such quota by the normal yield per acre of peanuts for the United States determined by the Secretary on the basis of the average yield per acre of peanuts in the five years preceding the year in which the quota is proclaimed, with such adjustments as may be found necessary to correct for trends in yields and for abnormal conditions of production affecting yields in such five years: *Provided,* That the national marketing quota established for the crop produced in the calendar year 1941 shall be a quantity of peanuts sufficient to provide a national acreage allotment of not less than one million six hundred and ten thousand acres, and that the national marketing quota established for any subsequent year shall be quantity of peanuts sufficient to provide a national acreage allotment of not less than 95 per centum of that established for the crop produced in the calendar year 1941.

(b) Not later than December 15 of each calendar year the Secretary shall conduct a referendum of farmers engaged in the production of peanuts in the calendar year in which the referendum is held to determine whether such farmers are in favor of or opposed to marketing quotas with respect to the crops of peanuts produced in the three calendar years immediately following the year in which the referendum is held, except that, if as many as two-thirds of the farmers voting in any referendum vote in favor of marketing quotas, no referendum shall be held with respect to quotas for the second and third years of the period. The Secretary shall proclaim the results of the referendum within thirty days after the date on which it is held, and, if more than one-third of the farmers voting in the referendum vote against marketing quotas, the Secretary also shall proclaim that marketing quotas will not be in effect with respect to the crop of peanuts produced in the calendar year immediately following the calendar year in which the referendum is held. Notwithstanding any other provisions of this section, the Secretary shall proclaim a national marketing quota with respect to the crop of peanuts produced in the calendar year 1941 equal to the minimum quota provided for said year in subsection (a) hereof and shall provide for the holding of a referendum on such quota within thirty days after April 3, 1941, and the State and farm acreage allotments established under the 1941 agricultural conservation program shall be the State and farm acreage allotments for the 1941 crop of peanuts.

(c) The national acreage allotment shall be apportioned among States on the basis of the average acreage of peanuts harvested for nuts in the five years preceding the year in which the national allotment is determined, with adjustments for trends, abnormal conditions of production, and the State peanut-acreage allotment for the crop immediately preceding the crop for which the allotment hereunder is established: *Provided,* That the allotment established for any State for any year subsequent to 1941 shall be not less than 95 per centum of the allotment established for such State for the crop produced in the calendar year 1941: *Provided further,* That for the second or third year of any three-year

period in which marketing quotas are in effect the acreage allotment for each State for such year shall be increased above or decreased below the allotment for the State for the immediately preceding year by the same percentage as the national marketing quota for such year is increased above or decreased below the national marketing quota for the preceding year.

(d) The Secretary shall provide for apportionment of the State acreage allotment for any State through local committees among farms on which peanuts were grown in any of the three years immediately preceding the year for which such allotment is determined. Such apportionment shall be made on the basis of the tillable acreage available for the production of peanuts and the past acreage of peanuts on the farm, taking into consideration the peanut-acreage allotments established for the farm under previous agricultural adjustment and conservation programs. Any acreage of peanuts harvested in excess of the allotted acreage for any farm for any year shall not be considered in the establishment of the allotment for the farm until the third year following the year in which such excess acreage is harvested and the total increases made in farm-acreage allotments in any year based on such excess acreage shall not exceed 2 per centum of the national acreage allotment for such year: *Provided,* That in the distribution of such increases based on such excess acreage the total allotments established for new farms shall not be less than 50 per centum of such increases. The amount of the marketing quota for each farm shall be a number of pounds of peanuts equal to the normal production or the actual production, whichever is the greater, of the farm peanut acreage allotment and no peanuts shall be marketed under the quota for any farm other than peanuts actually produced on the farm. (Feb. 16, 1938, 3 p. m., ch. 30, title III, § 358, as added Apr. 3, 1941, ch. 39, § 1, 55 Stat. 88, and amended July 9, 1942, ch. 497, § 1 (1), 56 Stat. 653.)

AMENDMENTS

1942—Subsec. (d) was amended by act July 9, 1942, cited to text, which substituted last sentence for former last sentence.

§ 1359. Marketing penalties.

(a) The marketing of any peanuts in excess of the marketing quota for the farm on which such peanuts are produced, or the marketing of peanuts from any farm for which no acreage allotment was determined, shall be subject to a penalty of 3 cents per pound, except as provided in subsection (b) of this section. Such penalty shall be paid by the person who buys or otherwise acquires the peanuts from the producer, or, if the peanuts are marketed by the producer through an agent, the penalty shall be paid by such agent, and such person or agent may deduct an amount equivalent to the penalty from the price paid to the producer. The Secretary may require collection of the penalty upon a portion of each lot of peanuts marketed from the farm equal to the proportion which the acreage of peanuts in excess of the farm-acreage allotment is of the total acreage of peanuts on the farm. If the person required to collect the penalty fails to collect such penalty, such person and all persons entitled to share in the peanuts marketed from the farm or the proceeds thereof shall be jointly and severally liable for the amount of the penalty. All funds collected pursuant to this section shall be deposited in a special deposit account with the Treasurer of the United States and such amounts as are determined, in accordance with regulations prescribed by the Secretary, to be penalties incurred shall be transferred to the general fund of the Treasury of the United States. Amounts collected in excess of determined penalties shall be paid to such producers as the Secretary determines, in accordance with regulations prescribed by him, bore the burden of the payment of the amount collected. Such special account shall be administered by the Secretary and the basis for, the amount of, and the producer entitled to receive a payment from such account, when determined in accordance with regulations prescribed by the Secretary, shall be final and conclusive. If, in the course of marketing, any peanuts produced on one farm are falsely identified by a representation that such peanuts were produced on another farm, or, if there is a failure to make a report of the disposition of peanuts available for marketing from any farm, each person participating in the false identification of the peanuts or failing to make a report of the disposition of such peanuts as required by regulations issued by the Secretary shall be subject to a penalty of $25 for each acre, or fraction thereof, of peanuts harvested in excess of the farm-acreage allotment for the farm on which such peanuts were produced and such penalty shall be in addition to any other penalty due hereunder.

(b) Beginning with the 1941 crop of peanuts, payment of the penalty of 3 cents per pound upon the marketing of peanuts as provided in subsection (a) above will not be required if such excess peanuts are delivered to or marketed through an agency or agencies designated each year by the Secretary or if the producer pays to the United States, with respect to excess peanuts which, when marketed, were identified in the manner prescribed in the regulations of the Secretary as quota peanuts, an amount determined under regulations of the Secretary to represent the amount received for the peanuts in excess of the amount which would have been received had such peanuts been delivered to a designated agency as excess peanuts. Any peanuts received under this subsection by such agency shall be sold by such agency (i) for crushing for oil under a sales agreement approved by the Secretary; (ii) for cleaning and shelling at prices not less than those established for quota peanuts under any peanut diversion, peanut loan, or peanut purchase program; or (iii) for seed at prices established by the Secretary. For all peanuts so delivered to a designated agency under this subsection, producers shall be paid for the portion of the lot constituting excess peanuts, the market value thereof for crushing for oil as of the date of such delivery less the estimated cost of storing, handling, and selling such peanuts

but not less than prices established by the Secretary pursuant to authority contained in existing law. Any person who, pursuant to the provisions of this subsection, acquires peanuts for crushing for oil and who uses or disposes of such peanuts for any purpose other than that for which acquired shall pay a penalty of 3 cents per pound upon the peanuts so used or disposed of and shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than $1,000 or imprisoned for not more than one year, or both, for each and every offense. Operations under this subsection shall be carried on under regulations prescribed by the Secretary, and the operations of any agency designated to receive and market peanuts may be separate from or combined with operations of other agencies.

(c) The provisions of this part shall not apply to peanuts produced on any farm on which the acreage harvested for nuts is one acre or less.

(d) The word "peanuts" for the purposes of this chapter shall mean all peanuts produced, excluding any peanuts which it is established by the producer or otherwise, in accordance with regulations of the Secretary, were not picked or threshed either before or after marketing from the farm.

(e) If, in any referendum carried out pursuant to subsection (b) of section 1358, marketing quotas with respect to peanuts are opposed by more than one-third of the farmers voting in such referendum, no peanut-diversion program or peanut loan shall be in effect with respect to the crop produced in the calendar year immediately following that in which the referendum is held. If quotas are approved by not less than two-thirds of the farmers voting in such referendum, either a peanut-diversion program or a peanut-loan program, or both, shall be in effect with respect to the crops of peanuts produced in the three calendar years immediately following the year in which the referendum is held. The Commodity Credit Corporation is directed to make available loans upon peanuts during any marketing year in which marketing quotas are in effect. Such loans shall be made only to producers, farmer cooperatives, and farmer associations, only on the marketing quota for each farm, at rates not less than 50 per centum and not more than 75 per centum of the parity price of peanuts as of the beginning of the marketing year (which parity price shall be on the basis of the formula used in determining the parity price of peanuts as published by the Bureau of Agricultural Economics in The Agricultural Situation, volume 25, number 1, January 1941), and the peanuts shall be the sole security for such loans. If a referendum is held in 1941 with respect to the crop produced in 1941, the provisions of this subsection shall apply as though such referendum had been held in the calendar year 1940.

(f) There is hereby authorized to be appropriated, each fiscal year beginning with the fiscal year 1941, out of any moneys in the Treasury not otherwise appropriated, such sums as may be necessary for the purposes set forth in this part and for the expenses of administering this part.

(g) The provisions of this section shall not apply to nor interfere with the inauguration or the operation of any program approved by the Secretary pursuant to authority contained in existing law designed to establish new uses for peanuts and peanut products or expand markets for peanuts and peanut products. (Feb. 16, 1938, 3 p. m., ch. 30, title III, § 359, as added Apr. 3, 1941, ch. 39, § 1, 55 Stat. 90 and amended July 9, 1942, ch. 497, § 1 (2), (3), 56 Stat. 653.)

AMENDMENTS

1942—Subsecs. (b) and (d) were amended by act July 9, 1942, § 1 (2), (3), respectively, cited to text.

C. ADMINISTRATIVE PROVISIONS

PART I.—PUBLICATION AND REVIEW OF QUOTAS

§ 1361. Application of Part.

This Part shall apply to the publication and review of farm marketing quotas established for tobacco, corn, wheat, cotton, peanuts, and rice, established under sections 1311–1359 of this title. (As amended Apr. 3, 1941, ch. 39, § 4, 55 Stat. 92.)

AMENDMENTS

1941—Act April 3, 1941, cited to text, inserted "peanuts," after "cotton."

PART II.—ADJUSTMENT OF QUOTAS AND ENFORCEMENT

§ 1371. General adjustment of quotas—(a) Investigation and adjustment to maintain normal supply.

If at any time the Secretary has reason to believe that in the case of corn, wheat, cotton, rice, peanuts, or tobacco the operation of farm marketing quotas in effect will cause the amount of such commodity which is free of marketing restrictions to be less than the normal supply for the marketing year for the commodity then current, he shall cause an immediate investigation to be made with respect thereto. In the course of such investigation due notice and opportunity for hearing shall be given to interested persons. If upon the basis of such investigation the Secretary finds the existence of such fact, he shall proclaim the same forthwith. He shall also in such proclamation specify such increase in, or termination of, existing quotas as he finds, on the basis of such investigation, is necessary to make the amount of such commodity which is free of marketing restrictions equal the normal supply.

(b) Adjustment because of emergency or export demand.

If the Secretary has reason to believe that, because of a national emergency or because of a material increase in export demand, any national marketing quota for corn, wheat, cotton, rice, peanuts, or tobacco should be increased or terminated, he shall cause an immediate investigation to be made to determine whether the increase or termination is necessary in order to effectuate the declared policy of this chapter or to meet such emergency or increase in export demand. If, on the basis of such investigation, the Secretary finds that such increase or termination is necessary, he shall immediately proclaim such finding (and if he finds an increase is

necessary, the amount of the increase found by him to be necessary) and thereupon such quota shall be increased, or shall terminate, as the case may be. (As amended Apr. 3, 1941, ch. 39, § 5, 55 Stat. 92.)

AMENDMENTS

1941—Subsecs (a) and (b) were amended by act April 3, 1941, cited to text.

§ 1373. Reports and records—(a) Persons reporting.

This subsection shall apply to warehousemen, processors, and common carriers of corn, wheat, cotton, rice, peanuts, or tobacco, and all ginners of cotton, all persons engaged in the business of purchasing corn, wheat, cotton, rice, peanuts, or tobacco from producers, all persons engaged in the business of redrying, prizing, or stemming tobacco for producers, all brokers and dealers in peanuts, all agents marketing peanuts for producers, or acquiring peanuts for buyers and dealers, and all peanut growers' cooperative associations, all persons engaged in the business of cleaning, shelling, crushing, and salting of peanuts and the manufacture of peanut products, and all persons owning or operating peanut-picking or peanut-threshing machines. Any such person shall, from time to time on request of the Secretary, report to the Secretary such information and keep such records as the Secretary finds to be necessary to enable him to carry out the provisions of this subchapter. Such information shall be reported and such records shall be kept in accordance with forms which the Secretary shall prescribe. For the purpose of ascertaining the correctness of any report made or record kept, or of obtaining information required to be furnished in any report, but not so furnished, the Secretary is hereby authorized to examine such books, papers, records, accounts, correspondence, contracts, documents, and memoranda as he has reason to believe are relevant and are within the control of such person. Any such person failing to make any report or keep any record as required by this subsection or making any false report or record shall be deemed guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not more than $500; and any tobacco warehouseman or dealer who fails to remedy such violation by making a complete and accurate report or keeping a complete and accurate record as required by this subsection within fifteen days after notice to him of such violation shall be subject to an additional fine of $100 for each ten thousand pounds of tobacco, or fraction thereof, bought or sold by him after the date of such violation: *Provided*, That such fine shall not exceed $5,000; and notice of such violation shall be served upon the tobacco warehouseman or dealer by mailing the same to him by registered mail or by posting the same at any established place of business operated by him, or both.

(b) Proof of acreage yield.

Farmers engaged in the production of corn, wheat, cotton, rice, peanuts, or tobacco for market shall furnish such proof of their acreage, yield, storage, and marketing of the commodity in the form of records, marketing cards, reports, storage under seal, or otherwise as the Secretary may prescribe as necessary for the administration of this title. (As amended Apr. 3, 1941, ch. 39, §§ 6, 7, 55 Stat. 92.)

* * * * *

AMENDMENTS

1941—Subsecs. (a) and (b) were amended by sections 6 and 7, respectively, of act Apr. 3, 1941, cited to text.

§ 1374. Measurement of farms and report of plantings.

The Secretary shall provide, through the county and local committees, for measuring farms on which corn, wheat, cotton, peanuts, or rice is produced and for ascertaining whether the acreage planted for any year to any such commodity is in excess of the farm acreage allotment for such commodity for the farm under this subchapter. If in the case of any farm the acreage planted to any such commodity on the farm is in excess of the farm acreage allotment for such commodity for the farm, the committee shall file with the State committee a written report stating the total acreage on the farm in cultivation and the acreage planted to such commodity. (As amended Apr. 3, 1941, ch. 39, § 8, 55 Stat. 92c.)

AMENDMENTS

1941—Act April 3, 1941, cited to text, inserted "peanuts," after "cotton,".

§ 1375. Regulations.

(a) The Secretary shall provide by regulations for the identification, wherever necessary, of corn, wheat, cotton, rice, peanuts, or tobacco so as to afford aid in discovering and identifying such amounts of the commodities as are subject to and such amounts thereof as are not subject to marketing restrictions in effect under this subchapter. (As amended Apr. 3, 1941, ch. 39, § 9, 55 Stat. 92.)

* * * * *

AMENDMENTS

1941—Subsec. (a) was amended by act April 3, 1941, cited to text.

D. MISCELLANEOUS PROVISIONS AND APPROPRIATIONS

PART I.—MISCELLANEOUS

§ 1389. Personnel.

TRANSFER OF FUNCTIONS

Agricultural Adjustment Administration consolidated with other agencies into Agricultural Conservation and Adjustment Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

PART II.—APPROPRIATIONS AND ADMINISTRATIVE EXPENSES

§ 1392. Administrative expenses; posting names and compensation of local employees.

(a) The Secretary is authorized and directed to make such expenditures as he deems necessary to carry out the provisions of this chapter and sections 590g, 590h, 590i, 590j–509q of Title 16, including personal services and rents in the District of Columbia

and elsewhere; traveling expenses; supplies and equipment; lawbooks, books of reference, directories, periodicals, and newspapers; and the preparation and display of exhibits, including such displays at community, county, State, interstate, and international fairs within the United States. The Secretary of the Treasury is authorized and directed upon the request of the Secretary to establish one or more separate appropriation accounts into which there shall be transferred from the respective funds available for the purposes of this chapter and sections 590g, 590h, 590i, 590j–590q of Title 16, in connection with which personnel or other facilities of the Agricultural Adjustment Administration are utilized, proportionate amounts estimated by the Secretary to be required by the Agricultural Adjustment Administration for administrative expenses in carrying out or cooperating in carrying out any of the provisions of this chapter and sections 590g, 590h, 590i, 590j–590q of Title 16.

(b) In the administration of sections 1301–1393 of this title and sections 590g, 590h, 590i, 590j–590q of Title 16, the aggregate amount expended in any fiscal year, beginning with the fiscal year ending June 30, 1942, for administrative expenses in the District of Columbia, including regional offices, and in the several States (not including the expenses of county and local committees) shall not exceed 3 per centum of the total amount available for such fiscal year for carrying out the purposes of sections 1301–1393 of this title and sections 590a–590h, 590i, 590j–590q of Title 16. In the administration of section 612c of this title, and sections 601, 602, 608a–608e, 610, 612, 614, 624, 671–674 of this title, the aggregate amount expended in any fiscal year, beginning with the fiscal year ending June 30, 1942, for administrative expenses in the District of Columbia, including regional offices, and in the several States (not including the expenses of county and local committees) shall not exceed 4 per centum of the total amount available for such fiscal year for carrying out the purposes of said sections. In the event any administrative expenses of any county or local committee are deducted in any fiscal year, beginning with the fiscal year ending June 30, 1939, from Soil Conservation Act payments, parity payments, or loans, each farmer receiving benefits under such provisions shall be apprised of the amount or percentage deducted from such benefit payment or loan on account of such administrative expenses. The names and addresses of the members and employees of any county or local committee, and the amount of such compensation received by each of them, shall be posted annually in a conspicuous place in the area within which they are employed. (As amended Jan. 31, 1942, ch. 32, 56 Stat. 41.)

EFFECTIVE DATE

Amendment of subsecs. (a) and (b) of this section by act Jan. 31, 1942, cited to text, was made "effective for the fiscal year 1942 and subsequent fiscal years" by said act.

REFERENCES IN TEXT

Words "Soil Conservation Act" set out in subsec. (b) mean Soil Conservation and Domestic Allotment Act, set out as sections 590a–590h, 590i, 590j–590q of Title 16, Conservation.

SUBCHAPTER III.—COTTON POOL PARTICIPATION TRUST CERTIFICATES

§ 1401. Appropriation.

SETTLEMENT OF CERTAIN CLAIMS AND ACCOUNTS

Act June 5, 1942, ch. 349, §§ 2, 3, 56 Stat. 324, authorized Comptroller General to relieve disbursing and certifying officers from liability for payments made under sections 1401–1404, 1405–1407 of this title, upon certificate of Secretary of Agriculture that such payments were made in good faith, and also provided that no action should be taken to recover such excess payments, if the Secretary of Agriculture should further certify that, in view of the good faith of the parties or other circumstances of the case, such attempt to recover them would be inadvisable or inequitable.

Chapter 36.—CROP INSURANCE

§ 1502. Declaration of purpose.

It is the purpose of this chapter to promote the national welfare by alleviating the economic distress caused by crop failures due to drought and other causes, by maintaining the purchasing power of farmers, and by providing for stable supplies of agricultural commodities for domestic consumption and the orderly flow thereof in interstate commerce. (As amended June 21, 1941, ch. 214, § 1, 55 Stat. 255.)

AMENDMENTS

1941—Act June 21, 1941, cited to text, substituted "crop" for "wheat-crop" and "agricultural commodities" for "wheat".

§ 1503. Federal Crop Insurance Corporation; creation; offices.

TRANSFER OF FUNCTIONS

Federal Crop Insurance Corporation consolidated with other agencies into Agricultural Conservation and Adjustment Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 1506. General powers of Corporation.

* * * * *

(h) may conduct researches, surveys, and investigations relating to crop insurance, and preparatory to the application of the chapter to other basic commodities when so provided by law, shall assemble data relative to field corn, for the purpose of establishing a satisfactory actuarial basis for such commodity. (As amended June 21, 1941, ch. 214, § 2, 55 Stat. 255.)

AMENDMENTS

1941—Subsec. (h) was amended by act June 21, 1941, cited to text, which substituted for "for wheat and other agricultural commodities" the words "and preparatory to the application of the chapter to other basic commodities when so provided by law, shall assemble data relative to field corn, for the purpose of establishing a satisfactory actuarial basis for such commodity".

TRANSFER OF FUNCTIONS

Wartime consolidation of Federal Crop Insurance Corporation into Agricultural Conservation and Adjustment Administration, see note under section 1503 of this title.

§ 1508. Agricultural commodity crop insurance.

(a) Insurance against loss authorized; terms and conditions.

Commencing with the wheat crop planted for harvest in 1939 and with the cotton crop planted

for harvest in 1942 to insure, upon such terms and conditions not inconsistent with the provisions of this chapter as it may determine, producers of the agricultural commodity against loss in yields of the agricultural commodity due to unavoidable causes, including drought, flood, hail, wind, winter-kill, lightning, tornado, insect infestation, plant disease, and such other unavoidable causes as may be determined by the Board: *Provided, however,* That for the first three years of operation under this chapter contracts of insurance shall not be made for periods longer than one year: *Provided further,* That the Corporation may, upon such terms and conditions as it shall determine, accept payments from producers in any year to be applied toward premiums on their insurance contracts for the current and next succeeding year. Such insurance shall not cover losses due to the neglect or malfeasance of the producer or to the failure of the producer to reseed in areas and under circumstances where it is customary to reseed. Such insurance shall cover not less than 50 or more than 75 per centum, to be determined by the Board, of the recorded or appraised average yield of the agricultural commodity on the insured farm for a representative base period subject to such adjustments as the Board may prescribe to the end that the average yields fixed for farms in the same area, which are subject to the same conditions, may be fair and just. The Board may condition the issuance of such insurance in any county or area upon a minimum amount of participation in a program of crop insurance formulated pursuant to this chapter.

(b) Premiums.

To fix adequate premiums for such insurance, payable either in the agricultural commodity or cash equivalent as of the due date thereof, on the basis of the recorded or appraised average crop loss of the agricultural commodity on the insured farm for a representative base period subject to such adjustments as the Board may prescribe to the end that the premiums fixed for farms in the same area, which are subject to the same conditions, may be fair and just. Such premiums shall be collected at such time or times, in such manner, and upon such security as the Board may determine.

(c) Payment of claims; actions on claims.

To adjust and pay claims for losses either in the agricultural commodity or in cash equivalent under rules prescribed by the Board. In the event that any claim for indemnity under the provisions of this chapter is denied by the Corporation an action on such claim may be brought against the Corporation in the district court of the United States in and for the district in which the insured farm is located, and exclusive jurisdiction is hereby conferred upon such courts to determine such controversies without regard to the amount in controversy: *Provided,* That no suit on such claim shall be allowed under this section unless the same shall have been brought within one year after the date when notice of denial of the claim is mailed to the claimant.

(d) Purchase and sale of agricultural commodity.

From time to time, in such manner and through such agencies as the Board may determine, to purchase, handle, store, insure, provide storage facilities for, and sell the agricultural commodity, and pay any expenses incidental thereto, it being the intent of this provision, however, that, insofar as practicable, the Corporation shall purchase the agricultural commodity only at the rate and to a total amount equal to the payment of premiums in cash by farmers or to replace promptly the agricultural commodity sold to prevent deterioration; and shall sell the agricultural commodity only to the extent necessary to cover payments of indemnities and to prevent deterioration: *Provided, however,* That nothing in this section shall prevent prompt offset purchases and sales of the agricultural commodity for convenience in handling. Nothing in this section shall prevent the Corporation from accepting, for the payment of premiums, notes payable in the commodity insured, or the cash equivalent, upon such security as may be determined pursuant to subsection (b) of this section, and from purchasing the quantity of the commodity represented by any of such notes not paid at maturity. The restriction on the purchase and sale of the agricultural commodity provided in this section shall be made a part of any crop insurance agreement made under this chapter. Notwithstanding any provision of this chapter, there shall be no limitation upon the legal or equitable remedies available to the insured to enforce against the Corporation the foregoing restriction with respect to purchases and sales of the agricultural commodity.

(e) In connection with insurance upon yields of cotton, to include provision for additional premium and indemnity in terms of lint cotton to cover loss of cottonseed, such additional premium and indemnity to be determined on the basis of the average relationship between returns from cottonseed and returns from lint cotton for the same period of years as that used for computing yields and premium rates. (As amended June 21, 1941, ch. 214, §§ 3–7, 10, 55 Stat. 255, 256.)

AMENDMENTS

1941—Subsec. (a) was amended by act June 21, 1941, cited to text, which struck out comma following "1939" and inserted in lieu thereof "and with the cotton crop planted for harvest in 1942;" struck out the words "producers of wheat against loss in yields of wheat" and substituted in lieu thereof "producers of the agricultural commodity against loss in yields of the agricultural commodity" in the first sentence; and substituted "the agricultural commodity" for "wheat" in the third sentence.

Subsecs. (b), (c), (d) were amended by act June 21, 1941, cited to text, which substituted the words "the agricultural commodity" for "wheat" throughout, and in subsec. (d) second sentence was inserted.

Subsec. (e) was added by act June 21, 1941, cited to text.

TRANSFER OF FUNCTIONS

Wartime consolidation of Federal Crop Insurance Corporation into Agricultural Conservation and Adjustment Administration, see note under section 1503 of this title.

§ 1516. Appropriations and regulations.

(a) There are hereby authorized to be appropriated such sums, not in excess of $12,000,000 for each

fiscal year beginning after June 30, 1938, as may be necessary to cover the operating and administrative costs of the Corporation, which shall be allotted to the Corporation in such amounts and at such time or times as the Secretary of Agriculture may determine: *Provided,* That expenses in connection with the purchase, transportation, handling, or sale of the agricultural commodity may be considered by the Corporation as being nonadministrative or nonoperating expenses. For the fiscal year ending June 30, 1939, the appropriation authorized under this subsection is authorized to be made only out of the unexpended balances for the fiscal year ending June 30, 1938, of the sums appropriated pursuant to section 590 of Title 16, as amended. (As amended June 21, 1941, ch. 214, §§ 6, 8, 55 Stat. 255, 256.)

* * * * *

AMENDMENTS

1941—Subsec. (a) was amended by act June 21, 1941, cited to text, which substituted the words "the agricultural commodity" for "wheat", and substituted "$12,000,000" for "$6,000,000".

TRANSFER OF FUNCTIONS

Wartime consolidation of Federal Crop Insurance Corporation into Agricultural Conservation and Adjustment Administration, see note under section 1503 of this title.

§ 1518. Agricultural commodity defined.

"Agricultural commodity", as used in this chapter, means wheat or cotton, or both, as the context may indicate. (Feb. 16, 1938, 3 p. m., ch. 30, title V, § 518, as added June 21, 1941, ch. 214, § 9, 55 Stat. 256.)

FORMER SECTION 1518 RENUMBERED

Former section 1518 was renumbered by act June 21, 1941, cited to text and now constitutes section 1519 of this title.

§ 1519. Amendment or repeal.

The right to alter, amend, or repeal this chapter is hereby reserved. (Feb. 16, 1938, 3 p. m., ch. 30, title V, § 518, 52 Stat. 77; renumbered § 519, June 21, 1941, ch. 214, § 9, 55 Stat. 256.)

TITLE 8.—ALIENS AND NATIONALITY

Chapter 5.—ALIEN OWNERSHIP OF LAND

§ 83. Public lands in Hawaii; right to acquire in general.

CROSS REFERENCES

Ratification of Hawaiian realty transactions consummated on or before November 25, 1941, see section 664a of Title 48, Territories and Insular Possessions.

§ 109. Officers and employees; appointment; compensation; promotion; travel expenses of officers and employees of Immigration and Naturalization Service; expenses incident to death of officers and employees; appropriation.

* * * * *

Immigrant inspectors shall be divided into five classes, as follows: Grade 1, salary $2,100; grade 2, salary $2,300; grade 3, salary $2,500; grade 4, salary $2,700; grade 5, salary $3,000; and, hereafter, inspectors shall be promoted successively to grades 2 and 3 at the beginning of the next quarter following one year's satisfactory service (determined by a standard of efficiency which is to be defined by the Commissioner of Immigration and Naturalization, with the approval of the Attorney General) in the next lower grade; and to grades 4 and 5 for meritorious service after no less than one year's service in grades 3 and 4, respectively: *Provided further,* That when officers, inspectors, or other employees of the Immigration and Naturalization Service are ordered to perform duty in a foreign country, or transferred from one station to another, in the United States or in a foreign country, they shall be allowed their traveling expenses in accordance with such regulations as the Attorney General may deem advisable, and they may also be allowed, within the discretion and under written orders of the Attorney General, the expenses incurred for the transfer of their wives and dependent minor children; their household effects and other personal property, including the expenses for packing, crating, freight, and drayage thereof in accordance with section 73c–1 of Title 5. The expense of transporting the remains of such officers, inspectors, or other employees who die while in, or in transit to, a foreign country in the discharge of their official duties, to their former homes in this country for interment, and the ordinary and necessary expenses of such interment and preparation for shipment at their posts of duty or at home, are hereby authorized to be paid on the written order of the Attorney General: *Provided further,* That the appropriation of such sum as may be necessary for the enforcement of this section is hereby authorized. (As amended June 20, 1942, ch. 426, 56 Stat. 373.)

AMENDMENTS

1942—Act June 20, 1942, cited to text, amended second paragraph.

REFERENCES IN TEXT

Word "section" in last proviso of second paragraph read "Act" in acts May 29, 1928, and June 20, 1942, both cited to text.

Chapter 6.—IMMIGRATION

IMMIGRATION AND NATURALIZATION SERVICE, IMMIGRATION OFFICERS, AND IMMIGRATION STATIONS

§ 117. Use of hospital at Ellis Island by Public Health Service.

The Immigration and Naturalization Service shall permit the Public Health Service to use the hospitals at Ellis Island Immigration Station for the care of Public Health Service patients free of expense for physical upkeep, but with a charge of actual cost of fuel, light, water, telephone, and similar supplies and services, to be covered into the proper Immigration Service appropriations; and money collected by the Immigration Service on account of hospital expenses of persons detained in hospitals of the Public Health Service under the immigration laws and regulations shall be covered into the Treasury as miscellaneous receipts. (As amended July 1, 1941, ch. 269, title II, 55 Stat. 481; July 2, 1942, ch. 475, title II, 56 Stat. 581.)

REGULATION AND RESTRICTION OF IMMIGRATION IN GENERAL

§ 155. Deportation of undesirable aliens generally.

* * * * *

(c) In the case of any alien (other than one to whom subsection (d) is applicable) who is deportable under any law of the United States and who has proved good moral character for the preceding five years, the Attorney General may (1) permit such alien to depart the United States to any country of his choice at his own expense, in lieu of deportation, or (2) suspend deportation of such alien if not racially inadmissible or ineligible to naturalization in the United States if he finds that such deportation would result in serious economic detriment to a citizen or legally resident alien who is the spouse, parent, or minor child of such deportable alien. If the deportation of any alien is suspended under the provisions of this subsection for more than six months, all of the facts and pertinent provisions of law in the case shall be reported to the Congress, with the reasons for such suspension. These reports shall be submitted on the 1st and 15th day of each calendar month in which the Congress is in session. If during the session of the Congress at which a case is reported, or if a case is reported less than thirty days prior to the close of the session, then during the next session of the Congress, the two Houses pass a concurrent resolution stating in substance that the Congress does not favor the

suspension of such deportation, the Attorney General shall thereupon deport such alien in the manner provided by law. If during the session of the Congress at which a case is reported, or if a case is reported less than thirty days prior to the close of the session, then during the next session of the Congress, the two Houses do not pass such a resolution, the Attorney General shall cancel deportation proceedings upon the termination of such session, except that such proceedings shall not be canceled in the case of any alien who was not legally admitted for permanent residence at the time of his last entry into the United States, unless such alien pays the Commissioner of Immigration and Naturalization a fee of $18 (which fee shall be deposited in the Treasury of the United States as miscellaneous receipts). Upon the cancelation of such proceedings in any case in which such fee has been paid, the Commissioner shall record the alien's admission for permanent residence as of the date of his last entry into the United States and the Secretary of State shall, if the alien was a quota immigrant at the time of entry and was not charged to the appropriate quota, reduce by one the immigration quota of the country of the alien's nationality as defined in section 212 of this title, for the fiscal year then current or next following. (As amended Dec. 8, 1942, ch. 697, 56 Stat. 1044.)

* * * * *

AMENDMENTS

Act Dec. 8, 1942, §§ 1–3, cited to text, amended subsec. (c) of section by striking out words "within ten days after the beginning of its next regular session" following words "shall be reported to the Congress" in the second sentence, by adding the third sentence, by repealing former third sentence which read "The Clerk of the House shall have such report printed as a public document," and by substituting words "If during the session of the Congress at which a case is reported, or if a case is reported less than thirty days prior to the close of the session, then during the next session of the Congress" in lieu of words "If during that session" at the beginning of the fourth and fifth sentences.

QUOTA AND NONQUOTA IMMIGRANTS

§ 213. Compliance with immigration requirements; persons ineligible to citizenship; penalties.

CROSS REFERENCES

Refusal of visas to aliens whose admission might endanger the public safety of the United States, see section 228 of Title 22, Foreign Relations and Intercourse.

Chapter 9.—MISCELLANEOUS PROVISIONS

§§ 351–416. Repealed or transferred.

Section 375a, relating to exemption from declaration of intention and filing of petition by aliens spending childhood in United States, is now set out as section 720a of this title.

Chapter 10.—ALIEN REGISTRATION

§ 457. Penalties.

* * * * *

(d) Any person who with unlawful intent photographs, prints, or in any other manner makes, or executes, any engraving, photograph, print, or impression in the likeness of an alien registration receipt card or any colorable imitation thereof, except when and as authorized under such rules and regulations as may be prescribed by the Attorney General, shall upon conviction, be fined not to exceed $5,000 or be imprisoned not more than five years, or both. (As amended Oct. 13, 1941, ch. 432, 55 Stat. 736.)

AMENDMENTS

1941—Subsec. (d) was added by act Oct. 13, 1941, cited to text.

Chapter 11.—NATIONALITY CODE

SUBCHAPTER III.—NATIONALITY THROUGH NATURALIZATION

Sec.

723a. Naturalization of persons serving in the armed forces of the United States during World War and earlier wars (New).

SUBCHAPTER VI.—NATURALIZATION OF PERSONS SERVING IN THE ARMED FORCES OF THE UNITED STATES DURING THE PRESENT WAR (NEW).

Sec.

1001. Exception from certain requirements.
1002. Alien serving outside jurisdiction of naturalization court.
1003. Waiver of notice to Commissioner in case of alien enemy.
1004. Persons excepted from subchapter; revocation of citizenship upon dishonorable discharge.
1005. Forms, rules, and regulations.

SUBCHAPTER III.—NATIONALITY THROUGH NATURALIZATION

§§ 701, 703.

CROSS REFERENCES

World War II, persons serving in armed forces of United States during, see section 1001 et seq. of this title.

§ 720a. Aliens spending childhood in United States excepted from certain requirements.

Any alien who at the time of entering the United States is less than sixteen years of age may upon attaining the age of twenty-one years, if eligible to citizenship, be naturalized upon full and complete compliance with all the requirements of the naturalization laws, subject to the following exceptions:

(a) No declaration of intention shall be required; and

(b) The petition for naturalization shall be filed within one year after such alien attains the age of twenty-one years.

Nothing in this section shall be construed as preventing its application to aliens who entered the United States prior to its enactment. (July 2, 1940, ch. 512, §§ 1, 2, 54 Stat. 715.)

CODIFICATION

Section is not a part of the Nationality Code of 1940.

§ 723. Former United States citizens losing citizenship by entering armed forces of allied country during World War I or II.

A person who, while a citizen of the United States and during the first or second World War, entered the military or naval service of any country at war with a country with which the United States was or is at war, who has lost citizenship of the United States by reason of any oath or obligation taken for the purpose of entering such service, or by reason of entering or serving in such armed forces, and who intends to reside permanently in the United States, may be naturalized by taking before any

naturalization court specified in subsection (a) of section 701 of this title, the oaths prescribed by section 735 of this title. Any such person who has lost citizenship of the United States during the second World War may, if he so desires, be naturalized by taking, before any diplomatic or consular officer of the United States abroad, the oaths prescribed by section 735 of this title. For the purposes of this section, the second World War shall be deemed to have commenced on September 1, 1939, and shall continue until such time as the United States shall cease to be in a state of war. Certified copies of such oath shall be sent by such diplomatic or consular officer or such court to the Department of State and to the Department of Justice. (As amended Apr. 2, 1942, ch. 208, 56 Stat. 198.)

§ 723a. Naturalization of persons serving in the armed forces of the United States during World War and earlier wars.

A person who was a member of the military or naval forces of the United States at any time after April 5, 1917, and before November 12, 1918, or at any time after April 20, 1898, and before July 5, 1902, or who served on the Mexican Border as a member of the regular Army or National Guard from June 1916, to April 1917, who is not an alien ineligible to citizenship, who was not at any time during such period or thereafter separated from such forces under other than honorable conditions, who was not a conscientious objector who performed no military duty whatever or refused to wear the uniform, and who was not at any time during such period or thereafter discharged from the military or naval forces on account of his alienage, shall, if he has resided in the United States continuously for at least two years pursuant to a legal admission for permanent residence in lieu of the usual five years' residence within the United States and six months' residence within the State of his residence at the time of filing the petition for naturalization, during all of which two-year period he has behaved as a person of good moral character, be entitled at any time within one year after December 7, 1942, to naturalization upon compliance with all of the requirements of the naturalization laws, except that—

(1) no declaration of intention shall be required;

(2) no certificate of arrival shall be required unless such person's admission to the United States was subsequent to March 3, 1924; and

(3) no residence within the jurisdiction of the court shall be required.

Such petitioner shall verify his petition for naturalization by the affidavits of at least two credible witnesses who are citizens of the United States, or shall furnish the depositions of two such witnesses made in accordance with the requirements of subsection (e) of section 723 of this title, to prove the required residence, good moral character, attachment to the principles of the Constitution of the United States, and favorable disposition toward the good order and happiness of the United States. On applications filed for any benefits under this section, the requirement of fees for naturalization documents is hereby waived. (Oct. 14, 1940, ch. 876, title I, subchap. III, § 323a, as added Dec. 7, 1942, ch. 690, 56 Stat. 1041.)

CROSS REFERENCES

World War II, persons serving in armed forces of United States during, see section 1001 et seq. of this title.

§ 724. Persons serving in armed forces of United States.

CROSS REFERENCES

World War II, persons serving in armed forces of United States during, see section 1001 et seq. of this title.

§ 726. Alien enemies.

PERSONS EXCEPTED FROM ALIEN ENEMY CLASSIFICATION

Ex. Ord. No. 9106, March 20, 1942, 7 F. R. 2199, provided that all persons whom the Attorney General should certify as loyal to the United States were excepted from the classification "alien enemy", and superseded Ex. Ord. No. 3008, November 26, 1918, relating to same subject matter.

§ 731. Declaration of intention.

CROSS REFERENCES

Declaration of intention and petition of aliens spending childhood in United States, see section 720a of this title.

§ 738. Revocation of naturalization.

CROSS REFERENCES

World War II, persons serving in armed forces of United States during, see section 1001 et seq. of this title.

SUBCHAPTER IV.—LOSS OF NATIONALITY

§ 806. Same; further exceptions.

* * * * *

(g) Who is the wife, husband, or child under twenty-one years of age of, and is residing abroad for the purpose of being with a spouse or parent who is an American national by birth and such spouse or parent during minority for a period or periods totaling ten years has resided in the United States.

(h) Who is a veteran of the Spanish-American War, or of the World War, his wife, minor children, or dependent parents. (As amended Dec. 8, 1942, ch. 696, 56 Stat. 1043; Dec. 24, 1942, ch. 819, 56 Stat. 1085.)

AMENDMENTS

1942—Subsec. (g) was added by act Dec. 8, 1942, cited to text.

Subsec. (h) was added by act Dec. 24, 1942, cited to text.

§ 809. Postponement of time when citizenship may be lost under section 804 or 807.

Nationality shall not be lost under the provisions of section 804 or 807 of this chapter until the expiration of four years following October 14, 1940: *Provided, however,* That a naturalized person who shall have become subject to the presumption that he has ceased to be an American citizen as provided for in the second paragraph of section 2 of the Act of March 2, 1907 (34 Stat. 1228), and who shall not have overcome it under the rules in effect immediately preceding October 14, 1940, shall continue to be subject to such presumption for the period of four years following October 14, 1940, unless it is overcome during such period. (As amended Oct. 16, 1941, ch. 446, 55 Stat. 743; Oct. 9, 1942, ch. 585, 56 Stat. 779.)

TITLE 10.—ARMY

Chap. Sec.
38. Women's Army Auxiliary Corps (New)..... 1701

Chapter 1.—COMPOSITION, ORGANIZATION, AND GOVERNMENT OF THE ARMY GENERALLY

§ 2. Composition of Army of United States.

The Army of the United States shall consist of the Regular Army, the National Guard of the United States, the National Guard while in the service of the United States, the Officers' Reserve Corps, the Organized Reserves, and the Enlisted Reserve Corps, and shall include persons inducted into the land forces of the United States under sections 301–318 of Appendix to Title 50. (As amended Dec. 13, 1941, ch. 571, § 3, 55 Stat. 800.)

AMENDMENTS

1941—Act Dec. 13, 1941, cited to text, extended provisions of section to include persons inducted under the Selective Training and Service Act of 1940, sections 301–318 of Appendix to Title 50, War.

§ 5. Organization of Army; corps areas and Army areas or departments.

REORGANIZATION OF ARMY

The Army of the United States was reorganized for the duration of the war and six months thereafter. See note under section 601 of Appendix to Title 50, War.

Chapter 2.—GENERAL STAFF CORPS

REORGANIZATION OF ARMY

The Army of the United States was reorganized for the duration of the war and six months thereafter. See note under section 601 of Appendix to Title 50, War.

Chapter 3.—ADJUTANT GENERAL'S DEPARTMENT

§ 41. Composition of Adjutant General's Department.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

Chapter 4.—INSPECTOR GENERAL'S DEPARTMENT

§ 51. Composition of Inspector General's Department.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

Chapter 5.—JUDGE ADVOCATE GENERAL'S DEPARTMENT

§ 61. Composition of Judge Advocate General's Department.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

Chapter 6.—QUARTERMASTER CORPS

§ 71. Composition of Quartermaster Corps.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

CROSS REFERENCES

Officers in Construction Division of Quartermaster Corps transferred to Corps of Engineers, see section 181b of this title.

§ 72. Duties of Quartermaster General.

CROSS REFERENCES

Transfer of many of duties specified in this section to Chief of Engineers, see section 181b of this title.

§ 73. Transportation for National Museum and Government departments.

CROSS REFERENCES

Traveling expenses of civilian employees authorized by Secretary of War, see section 763 of Appendix to Title 50, War.

Chapter 7.—MEDICAL DEPARTMENT

MEDICAL ADMINISTRATIVE CORPS

Sec.
156. Temporary promotion during war or emergency; pay and allowances; duration of promotion (New).

THE DEPARTMENT GENERALLY

§ 81. Composition of Medical Department.

FEMALE DIETETIC AND PHYSICAL THERAPY PERSONNEL

Act Dec. 22, 1942, ch. 805, §§ 2, 4, 5, 56 Stat. 1072, provided:

"Hereafter, during the present war and for six months thereafter, there shall be included in the Medical Department of the Army such female dietetic and physical therapy personnel (exclusive of students and apprentices) as the Secretary of War may consider necessary, whose qualifications, duties, and assignments shall be in accordance with regulations to be prescribed by the Secretary, and who shall be appointed and, at his discretion be removed, by the Surgeon General, subject to the approval of the Secretary. Such personnel shall have relative rank and receive pay and money allowances for subsistence and rental of quarters, and mileage and other travel allowances, as now or hereafter provided by law, for commissioned officers, without dependents, of the Regular Army in the third to the first pay periods, respectively. Persons appointed under the provisions of this section and their dependents shall be entitled to the same allowances and the same rights, privileges, benefits, and gratuities as members of the Army Nurse Corps and their dependents. (See section 164 of this title and sections 101 and 113 of Title 37.)"

"Employment by the military establishment of female dietetic and female physical therapy personnel (except students and apprentices) shall be limited to persons appointed under the provisions of this Act (see preceding paragraph of this note) while its provisions are in effect. Appointments of such personnel (except students and apprentices) under the provisions of any other law are hereby terminated as of the last day of the third month following the month in which this Act is enacted if not

sooner terminated. Persons whose appointments are terminated by the provisions of this section may be appointed under the provisions of this Act (see preceding paragraph of this note) in accordance with such regulations as may be promulgated by the Secretary of War."

APPOINTMENT OF TECHNICAL AND PROFESSIONAL FEMALE PERSONNEL FOR DUTY OUTSIDE UNITED STATES DURING PRESENT WAR

Act Dec. 22, 1942, ch. 805, § 6, 56 Stat. 1074, provided: "During the present war and for six months thereafter, the President is authorized to provide for the appointment or enrollment in the Medical Department of the Army of technical and professional, female personnel in categories required for duty outside the continental United States. Such personnel shall be distributed, in accordance with regulations prescribed by the Secretary of War, in relative ranks and grades corresponding to the commissioned and enlisted grades of the Regular Army; and the Secretary shall have complete authority to define the qualifications for all of the grades in which such personnel are distributed. Such personnel shall receive pay and money allowances for subsistence and rental of quarters and mileage and other travel allowances, as now or hereafter provided by law for military personnel of comparable grade, without dependents. Persons so appointed and their dependents shall be entitled to the same allowances and the same rights, privileges, benefits, and gratuities as members of the Army Nurse Corps and their dependents. Persons so enrolled and their dependents shall be entitled to the same allowances and the same rights, privileges, benefits, and gratuities as enlisted men of the Regular Army and their dependents. (See section 164 of this title and sections 101 and 113 of Title 37.)"

APPROPRIATIONS

Appropriations were made available by section 5 of act Dec. 22, 1942, cited in notes above.

CROSS REFERENCES

Employment and pay of internes, see section 761 of Appendix to Title 50, War.

MEDICAL ADMINISTRATIVE CORPS

§ 156. Temporary promotion during war or emergency; pay and allowances; duration of promotion.

In time of war or national emergency determined by the President any officer of the Medical Administrative Corps, commissioned in the Army of the United States or any component thereof, may be appointed by the President to higher temporary grade, not above the grade of colonel, without vacating any appointment held by him at the time of such temporary appointment. All officers so appointed shall be commissioned in the Army of the United States and shall receive the pay and allowances of the grade to which temporarily appointed: *Provided,* That any appointment made under the provisions of this section may be vacated at any time by the President and, if not sooner vacated, shall continue for the duration of such national emergency or for the duration of the war and six months thereafter. (July 20, 1942, ch. 509, § 1, 56 Stat. 663.)

VALIDATION OF PREVIOUS APPOINTMENTS, ETC.

Section 2 of act July 20, 1942, cited to text, section 1 of which constitutes this section, provided as follows: "All appointments and payments which would have been valid had this Act been in effect on and after September 9, 1940, are hereby ratified and validated, and officers appointed to a higher temporary grade whose appointments are ratified and validated by this Act shall be entitled to pay and allowances of such grade for the period during which they served in said grade to be paid out of any funds available for pay of the Army: *Provided,* That credit for payments heretofore made to such officers shall be allowed by the Comptroller General of the United States in the accounts of disbursing officers: *Provided further,* That any amounts collected from any person on account of payments made by reason of an appointment to a higher temporary grade which is ratified and validated by this Act shall be refunded to such person upon presentation of claim therefor to the Comptroller General of the United States who is authorized and directed to certify such claim to the Secretary of the Treasury for payment out of any funds available for pay of the Army."

ARMY NURSE CORPS

CROSS REFERENCES

Pay and allowances of nurses, see section 113 of Title 37, Pay and Allowances.

Women's Army Auxiliary Corps, enrollment of nurses in, see section 1712 of this title.

§ 161. Composition of corps.

CROSS REFERENCES

Suspension of limitations on number of assistant superintendents during war, see section 762 of Appendix to Title 50, War.

§ 164. Relative rank of members; pay and allowances; computation of period of service; rules and regulations.

The superintendent of the Army Nurse Corps shall receive pay and allowances of the sixth pay period and have the relative rank of colonel; such assistant superintendents or directors as the Secretary of War may designate shall receive pay and allowances of the fifth or fourth pay periods and have the relative rank of lieutenant colonel or major, respectively; one chief dietitian may be designated by the Secretary of War as Director of Dietitians and one chief physical therapy aide may be designated by the Secretary of War as Director of Physical Therapy Aides, each to have the relative rank of major and receive the pay and allowances of the third pay period; all other assistant superintendents and assistant directors, chief dietitians and chief physical therapy aides shall receive pay and allowances of the third pay period and have the relative rank of captain; chief nurses, head dieticians [1] and head physical therapy aides shall receive the pay and allowances of the second pay period and have the relative rank of first lieutenant; and head nurses, nurses, dieticians [1] and physical therapy aides shall receive pay and allowances of the first pay period and have the relative rank of second lieutenant. Every person paid under the provisions of this section shall receive an increase of 5 per centum of the base pay of her period for each three years of service up to thirty years, and during any period of service while on sea duty as such duty may be defined by the Secretary of War, or duty in any place beyond the continental limits of the United States or in Alaska, an increase in base pay of 10 per centum. In computing service of members of the Army Nurse Corps there shall be credited active service in the Army Nurse Corps and in the Navy Nurse Corps, active service as contract nurse prior to February 2, 1901, and service as a reserve nurse on active duty since February 2, 1901. In computing service of female dietetic and physical

therapy personnel there shall be credited all active full-time service (except as a student or apprentice) in the dietetic or physical therapy categories rendered subsequent to April 6, 1917, as a civilian employee of the War Department.

As regards medical and sanitary matters and all other work within the line of their professional duties members of the Army Nurse Corps shall have authority in and about military hospitals next after the officers of the Medical Department. The Secretary of War shall make the necessary regulations prescribing the rights and privileges conferred by such relative rank. (June 3, 1916, ch. 134, § 10, 39 Stat. 171; June 4, 1920, ch. 227, subch. I, § 10, 41 Stat. 767; Dec. 22, 1942, ch. 805, § 3, 56 Stat. 1073.)

[1] So in original. Probably intended "dietitians".

CODIFICATION

First paragraph of this section is from section 3 of act Dec. 22, 1942, cited to text, and covers relative ranks provisions formerly constituting part of acts June 3, 1916, and June 4, 1920, cited to text.

Second paragraph of this section is from section 10, in part, of acts June 3, 1916, and June 4, 1920 cited to text.

APPROPRIATIONS

Appropriations were made available by section 5 of act Dec. 22, 1942, cited to text.

CROSS REFERENCES

Navy Nurse Corps, relative rank of members, see sections 263 and 264 of Title 34, Navy.

Superintendent of Navy Nurse Corps, increase of rank, pay and allowances during war, see note under section 113 of Title 37, Pay and Allowances.

Chapter 8.—FINANCE DEPARTMENT

§ 171. Composition of Finance Department.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

Chapter 9.—CORPS OF ENGINEERS

Sec.
181b. Chief of Engineers; additional duties; transfer of officers (New).

§ 181. Composition of Corps of Engineers; organization into tactical units.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

CROSS REFERENCES

Officers in Construction Division of Quartermaster Corps transferred to Corps of Engineers, see section 181b of this title.

§ 181b. Chief of Engineers; additional duties; transfer of officers.

The Chief of Engineers, under the authority of the Secretary of War, is hereby charged, in addition to other duties imposed upon him by law, with the direction of all work pertaining to the construction, maintenance, and repair of buildings, structures, and utilities for the Army; with the acquisition of all real estate and the issuance of licenses in connection with Government reservations; and with the operation of water, gas, electric, and sewer utilities: *Provided,* That utilities pertaining exclusively to any branch of the Army may be operated by such branch: *Provided, however,* That all officers in the Construction Division of the Quartermaster Corps now on duty in that branch shall come under the command of the Chief of Engineers in their present rank and subject to all permanent and temporary advances in rank that may be accorded officers in the Corps of Engineers, without additional examinations of any kind. (Dec. 1, 1941, ch. 552, § 1, 55 Stat. 787.)

TRANSFER OF PROPERTY, PERSONNEL, ETC., REPEALS

Sections 2 and 3 of act Dec. 1, 1941, cited to text, provided as follows:

"SEC. 2. All funds, property, and records pertaining to the activities described in section 1, and all civilian personnel engaged solely thereon, shall be transferred to the jurisdiction of the Chief of Engineers.

"SEC. 3. All laws and parts of laws which are inconsistent herewith or in conflict with the provisions hereof are hereby repealed."

PRIOR LAWS

Duties imposed by this section were formerly charged to the Quartermaster General by act June 3, 1916, ch. 134, § 9, 39 Stat. 170, as amended June 4, 1920, ch. 227, subch. I, § 9, 41 Stat. 766, which constitutes section 72 of this title.

§ 185. Disbursement of appropriation for work in charge of Engineer officers.

CROSS REFERENCES

Operation of a railroad, see section 770 of Appendix to Title 50, War.

§ 187. Employment of additional technical and clerical personnel.

REPEATED.—Act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 390; act July 2, 1942, ch. 477, § 1, 56 Stat. 629.

Chapter 10.—ORDNANCE DEPARTMENT

§ 191. Composition of Ordnance Department.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

Chapter 11.—SIGNAL CORPS

§ 211. Composition of Signal Corps.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

Chapter 12.—CHEMICAL WARFARE SERVICE

§ 221. Organization of Chemical Warfare Service.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

Chapter 13.—CHAPLAINS

§ 234. Chief of chaplains; appointment, rank, term of office, and duties.

TEMPORARY RANK OF BRIGADIER GENERAL FOR NATIONAL EMERGENCY

Act Nov. 21, 1941, ch. 493, 55 Stat. 779, provided: "That during the unlimited national emergency declared by the President on May 27, 1941 (Proc. No. 2487, set out in note preceding section 1 of Appendix to Title 50, War), and for six months after the termination thereof, the Chief of Chaplains shall be entitled to hold the tem-

porary rank of brigadier general, and shall receive the pay and allowances of a brigadier general while serving in such grade."

Chapter 14.—CAVALRY

§ 251. Composition of Cavalry.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

Chapter 15.—FIELD ARTILLERY

§ 262. Composition of Field Artillery.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

Chapter 16.—COAST ARTILLERY CORPS

§ 272. Composition of Coast Artillery Corps.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

§§ 276, 277.

CROSS REFERENCES

Pay and allowances of warrant officers generally, see section 108 of Title 37, Pay and Allowances.

Chapter 17.—INFANTRY

§ 282. Negro regiments.

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

Chapter 18.—AIR CORPS

Sec.

291c–1. Same; additional definition for duration of war (New).
296a. Same; establishment for aviation cadets (New).
297a. Enlisted grade of aviation cadet; "flying cadet" to mean "aviation cadet" (New).
298a–1. Detail of enlisted men for instruction as aviation students (New).
299a. Flight officer; establishment of title; rank, pay, allowances, and benefits (New).
299b. Enlistment and appointment of aviation cadets; commissioning or appointment as flight officer after training; service in enlisted grade upon failure (New).
299c. Appointment as flight officers of enlisted men with training as aviation students (New).
299d. Commissioning of flight officers (New).
299e. Appointment of wartime commissioned officers and flight officers in Air Corps Reserve (New).
304a. Allowance for uniforms to flight officers upon appointment (New).
304b. Traveling expenses for aviation cadets (New).
308a. National Service Life Insurance for aviation cadets; continuance after commission or appointment as flight officer or after relief from duty (New).

§ 291. Establishment and composition of Air Corps.

The Air Corps shall consist of one Chief of the Air Corps, with the rank of major general; three assistants, with the rank of brigadier general; three thousand two hundred and three officers, in grades from colonel to second lieutenant, inclusive, exclusive of officers detailed from other arms and services for training and duty as aircraft observers and other members of combat crews; and forty-five thousand enlisted men, including not to exceed two thousand five hundred aviation cadets, such part of whom as the President may direct being formed into tactical units or bands, organized as he may prescribe. (As amended June 3, 1941, ch. 165, § 1, 55 Stat. 239.)

AMENDMENTS

1941—Upon authority of act June 3, 1941, cited to text, "flying cadets" was changed to "aviation cadets".

SUSPENSION OF PROVISIONS LIMITING STRENGTH OF ARMY

Provisions limiting strength of any branch of Army suspended during war, see section 762 of Appendix to Title 50, War.

CROSS REFERENCES

Suspension of limitations on number of aviation cadets during war, see section 762 of Appendix to Title 50, War.

§ 291c–1. Same; additional definition for duration of war.

During the continuance of the present war and for six months after the termination thereof, a flying officer as defined under existing law shall include flight surgeons, and commissioned officers or warrant officers while undergoing flying training. (July 2, 1942, ch. 477, § 1, 56 Stat. 612.)

§ 291d. Rating as pilot in time of peace; qualifications.

In order to receive a rating as a pilot in time of peace an officer or an enlisted man, except an aviation cadet, must fly in heavier-than-air craft at least two hundred hours while acting as a pilot, seventy-five of which must be alone, and must successfully complete the course prescribed by competent authority. (As amended June 3, 1941, ch. 165, § 1, 55 Stat. 239.)

AMENDMENTS

1941—Upon authority of act June 3, 1941, cited to text, "a flying cadet" was changed to "an aviation cadet."

§ 292. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

§ 292a–1. Same; order of appointment; vacation on permanent promotion; pay and allowances.

TEMPORARY PROMOTIONS DURING WAR

Act Feb. 16, 1942, ch. 77, 56 Stat. 94, provided as follows: "During any war in which the United States is now engaged, any officer of the Regular Army Air Corps, any officer of the Regular Army other than Air Corps who is assigned to duty with any tactical unit, or any installation, or any staff, of the Air Corps, any officer of the Air Corps Reserve or any other section of the Officers' Reserve Corps assigned to duty with any tactical unit, or any installation, or any staff, of the Air Corps, any officer of the National Guard of the United States ordered into the active military service of the United States with an Air Corps unit or assigned to duty with any tactical unit, or any installation, or any staff, of the Air Corps, and any officer directly commissioned in the Army of the United States and assigned to duty with any tactical unit, or any installation, or any staff, of the Air Corps, may be appointed to higher temporary grade not above that of colonel, without vacating his existing commission in the Regular Army, the Officers' Reserve Corps, the National Guard of the United States, or the Army of the United States, as the case may be. The provisions of this Act shall not apply to officers of the arms and services other than Air Corps who are assigned to those units or detachments of such arms or services on duty with the Air Corps. Officers so appointed shall be appointed and commissioned in the Army of the United States and shall take rank in the grade to which appointed from the date

stated in their commissions or letters of appointment. Such appointments shall continue until six months after the termination of any war in which the United States is now engaged unless sooner terminated by order of the President, or until relieved from assignment to the duty herein described, whichever is the earlier: *Provided*, That the temporary promotion of any officer under the terms of this Act shall not prevent his subsequent permanent promotion nor, if eligible therefor, his subsequent temporary promotion under section 4 of the Act of June 16, 1936 (49 Stat. 1525) [Title 10, § 292a–1], or under section 127a of the National Defense Act, as amended [Title 10, §§ 105, 301, 494, 511, 512, 513, 535, 537, 634, 951, 992, 1011, 1347; Title 36, § 12; and Title 37, § 4b]: *Provided further*, That during the period described herein, and in order to preserve relative rank in grade, every Regular Army Air Corps officer shall take rank in grade within the Air Corps from the date of the earliest promotion to that grade under this or any other provisions of existing law. Officers temporarily appointed under this Act shall be entitled to the pay, flying pay, and allowances pertaining to the grade to which temporarily appointed. No officer holding temporary rank under the provisions of this Act shall be eligible to command outside the Air Corps, except by seniority under his permanent commission, unless specifically so ordered by competent authority."

§ 292b. Equipment and maintenance of Air Corps.

CROSS REFERENCES

Limitations on number of serviceable airplanes, etc., suspended during war, see section 774 of Appendix to Title 50, War.

§ 296a. Same; establishment for aviation cadets.

The Secretary of War is authorized and directed to establish and maintain one or more schools for the training and instruction of aviation cadets. (June 3, 1941, ch. 165, § 2, 55 Stat. 239.)

REPEAL

All laws and parts thereof in conflict with act June 3, 1941, cited to text, were repealed by section 7 of said act.

§ 297. Aviation students enlisted or appointed as aviation cadets.

Aviation students shall be enlisted in or appointed to the grade of aviation cadet. (July 11, 1919, ch. 8, 41 Stat. 109; June 3, 1941, ch. 165, § 1, 55 Stat. 239.)

AMENDMENTS

1941—Upon authority of act June 3, 1941, cited to text, grade of flying cadet was changed to aviation cadet.

§ 297a. Enlisted grade of aviation cadet; "flying cadet" to mean "aviation cadet".

The grade of aviation cadet is hereby created as a special and separate enlisted grade in the Air Corps, Regular Army, in substitution for the grade of flying cadet, created by the Act approved July 11, 1919, entitled "An Act making appropriations for the support of the Army for the fiscal year ending June 30, 1920, and for other purposes". Wherever, in any Act of Congress, the designation "flying cadet" shall appear, it shall be construed to mean aviation cadet. (July 11, 1919, ch. 8, 41 Stat. 109; June 3, 1941, ch. 165, § 1, 55 Stat. 239.)

REPEAL

All laws and parts thereof in conflict with act June 3, 1941, cited to text, were repealed by section 7 of said act.

§ 298a. Detail of personnel for training in specialties incident to aviation.

When the facilities of the Army for instruction and training in aviation are deemed by the Secretary of War to be insufficient he may, under such regulations as he may prescribe, and without reference to any limitation contained in section 535 of this title, detail personnel of the Army of the United States as students of any technical, professional, or other educational institution, or as students, observers, or investigators at such industrial plants or other places as shall be best suited to enable such personnel to acquire a knowledge of or experience in the specialties incident to aviation in which the training of such personnel is essential: *Provided*, That no expense shall be incurred by the United States in addition to the authorized emoluments of the personnel so detailed except for the cost of tuition at such educational institutions, and the cost of maintenance of necessary personnel who may be detailed as supervisors or inspectors and of the equipment assigned to them for their official use: *Provided further*, That the tuition for the personnel during the period of their detail may be paid from any funds which may hereafter be made available for the procurement branches. (As amended July 3, 1941, ch. 275, 55 Stat. 577.)

AMENDMENTS

1941—"Army of the United States" was substituted for "Regular Army" by act July 3, 1941, cited to text.

§ 298a–1. Detail of enlisted men for instruction as aviation students.

The Secretary of War is authorized, under such regulations as he may prescribe, to cause the detail of enlisted men of the Regular Army and of other components of the Army of the United States in active Federal service for training and instruction as aviation students, in their respective grades, in such numbers and schools as he shall direct: *Provided*, That enlisted men so detailed as aviation students who are undergoing courses of instruction which require them to participate regularly and frequently in aerial flights shall be issued Government life insurance in the amount of $10,000 under sections 801–818 of Title 38, except that the premiums shall be paid by the Government during the period such enlisted men are undergoing training and instruction, and upon completion of training and instruction as aviation students they shall have the option of continuing such policies at their own expense: *And provided further*, That nothing herein shall be construed as repealing or otherwise affecting existing statutory authorizations for the appointment and training of aviation students or aviation cadets. (June 3, 1941, ch. 167, 55 Stat. 241.)

§ 299. Enlistment of aviation cadets; agreement to serve after completing course; commissions; discharge.

Under such regulations as the Secretary of War may prescribe, male citizens of the United States may enlist as aviation cadets, and enlisted men in the Regular Army may be appointed by the Secretary of War as aviation cadets. Each aviation cadet shall, at the time of his enlistment or appointment as such, be required to sign an agreement that upon his successful completion of the prescribed course of training and instruction as an aviation cadet he will accept a commission as second lieutenant, Air

Corps Reserve, and will serve as such for a continuous period of three years on active duty, unless sooner released: *Provided,* That in the case of a minor, such agreement shall be signed with the consent of his parents or guardian. Upon the successful completion of such prescribed course of training and instruction, each aviation cadet shall be commissioned as a second lieutenant, Air Corps Reserve, and upon the completion of such period of three years on active duty each such second lieutenant shall be promoted to the grade of first lieutenant, Air Corps Reserve. The Secretary of War may at any time discharge any aviation cadet or release from active duty any such officer in the Air Corps Reserve. (July 11, 1919, ch. 8, 41 Stat. 109; June 3, 1941, ch. 165, § 3, 55 Stat. 239.)

SUSPENSION OF SECTION

Suspension of section during present war and for six months thereafter, see section 299b of this title.

REPEAL

All laws and parts thereof in conflict with act June 3, 1941, cited to text, were repealed by section 7 of said act.

§ 299a. Flight officer; establishment of title; rank, pay, allowances, and benefits.

There is hereby created for the Army Air Forces the title of "flight officer." A flight officer shall have the rank, pay, and allowances, provided for a warrant officer, junior grade, and shall take rank as of the date of appointment. Flight officers shall be entitled to the benefits of all existing laws or regulations covering retirement, pensions, and disability as are applicable to members of the Army of the United States when called or ordered into the active military service of the United States under existing statutory authorizations and shall be entitled to longevity pay as provided for warrant officers in section 593a of this title. Flight officers (warrant officers, junior grade) appointed under this authority shall not be limited by the restriction as to numbers established by section 591a of this title. (July 8, 1942, ch. 493, § 1, 56 Stat. 649.)

§ 299b. Enlistment and appointment of aviation cadets; commissioning or appointment as flight officer after training; service in enlisted grade upon failure.

The provisions of section 299 of this title are hereby suspended for the duration of the present war and for six months thereafter except as to any person who has enlisted or who has been appointed as an aviation cadet prior to July 8, 1942. During such period and under such regulations as the Secretary of War may prescribe, male citizens of the United States may enlist as aviation cadets and men having an enlisted status in the Army of the United States may be appointed by the Secretary of War as aviation cadets. All enlistments shall be for the period of the duration of the present war and for six months thereafter unless sooner terminated by the President. Upon successful completion of the prescribed course of training and instruction and under such regulations with respect to selection as the Secretary of War may prescribe, each such cadet shall be commissioned as a second lieutenant in the Army of the United States under the provisions of the Act of September 22, 1941 (Public Law 252, Seventy-seventh Congress), or appointed as a flight officer in the Army of the United States. Under such regulations as the Secretary of War may prescribe, the status, pay, and allowances of any aviation cadet who fails to complete successfully the prescribed course of training and instruction may be terminated and for the remainder of the war and six months thereafter he may be required to serve in any enlisted grade with the pay and allowances of such grade. (July 8, 1942, ch. 493, § 2, 56 Stat. 649.)

REFERENCES IN TEXT

Act Sept. 22, 1941, ch. 414, 55 Stat. 728, referred to in this section is set out in note under section 484 of this title.

§ 299c. Appointment as flight officers of enlisted men with training as aviation students.

During the continuance of the present war and for six months thereafter, the Secretary of War is authorized, under such regulations as he may prescribe, to make temporary appointments as flight officers in the Army of the United States from among men having an enlisted status in the Army of the United States who have received training as aviation students. (July 8, 1942, ch. 493, § 3, 56 Stat. 649.)

§ 299d. Commissioning of flight officers.

Pursuant to such regulations as the Secretary of War may prescribe, flight officers may be appointed, by selection, to the grade of second lieutenant and, upon such appointment, shall be commissioned in the Army of the United States under the provisions of the Act of September 22, 1941 (Public Law 252, Seventy-seventh Congress). (July 8, 1942, ch. 493, § 4, 56 Stat. 649.)

REFERENCES IN TEXT

Act Sept. 22, 1941, ch. 414, 55 Stat. 728, referred to in this section is set out in note under section 484 of this title.

§ 299e. Appointment of wartime commissioned officers and flight officers in Air Corps Reserve.

Any person who has completed the prescribed course of training and instruction as an aviation cadet or aviation student and has served in time of war as a commissioned officer or flight officer in the Army of the United States may, under such regulations as the Secretary of War may prescribe, be appointed an officer in the Air Corps Reserve. (July 8, 1942, ch. 493, § 5, 56 Stat. 649.)

§ 300a. Air Corps Reserve officers; lump sum payment upon release from active duty.

Whenever any Air Corps Reserve officer who has not been selected for commission in the Regular Army is released from active duty that has been continuous for one or more years, he shall be paid a lump sum of $500 for each complete year of active service as such officer, and if released from active duty otherwise than upon his own request, or as a result of inefficient or unsatisfactory service as determined by the Secretary of War, such lump-sum payment shall be prorated for fractional parts of each year of such active service. The lump-sum payments herein authorized shall be in addition to

any pay, allowances, compensation, or benefits which such officers may otherwise be entitled to receive. (As amended June 3, 1941, ch. 165, § 6, 55 Stat. 240.)

REPEAL

All laws and parts thereof in conflict with act June 3, 1941, cited to text, were repealed by section 7 of said act.

§ 303. Base pay of aviation cadets.

The base pay of any aviation cadet shall be $75 per month, which pay shall include extra pay for flying risk, as provided by law. (July 11, 1919, ch. 8, 41 Stat. 109; June 3, 1941, ch. 165, § 4, 55 Stat. 240.)

REPEAL

All laws and parts thereof in conflict with act June 3, 1941, cited to text, were repealed by section 7 of said act.

§ 304. Allowances for aviation cadets; longevity pay.

Aviation cadets shall be paid, in addition, a money allowance for subsistence of $1 per day and shall, while undergoing training, be furnished quarters, medical care, and hospitalization and shall be issued uniforms, clothing, and equipment at Government expense. No aviation cadet shall be entitled to receive longevity pay. (July 11, 1919, ch. 8, 41 Stat. 109; June 3, 1941, ch. 165, § 4, 55 Stat. 240.)

REPEAL

All laws and parts thereof in conflict with act June 3, 1941, cited to text, were repealed by section 7 of said act.

§ 304a. Allowance for uniforms to flight officers upon appointment.

Any person appointed as a flight officer in the Army of the United States shall be entitled at the time of such appointment to an allowance of $150 for uniforms. (June 3, 1941, ch. 165, § 4, 55 Stat. 240, as amended July 8, 1942, ch. 493, § 6, 56 Stat. 650.)

AMENDMENTS

1942—Act July 8, 1942, cited to text, struck out former text and substituted new text in lieu thereof.

REPEAL

All laws and parts thereof in conflict with act June 3, 1941, cited to text, were repealed by section 7 of said act.

CROSS REFERENCES

Persons commissioned as officers in Army, uniforms and equipment allowance for, see section 904a of this title.

Uniform allowances for officers and warrant officers in Army of United States, see sections 904b–904d, and note under section 904a of this title.

§ 304b. Traveling expenses for aviation cadets.

While traveling under orders, aviation cadets shall, under such regulations as the Secretary of War may prescribe, receive transportation and reimbursement for necessary expenses incurred which are incident to such travel, or cash in lieu thereof. When traveling by air under competent orders, they shall receive the same allowances for traveling expenses as are now or may hereafter be authorized by law for officers of the Army. (June 3, 1941, ch. 165, § 4, 55 Stat. 240.)

REPEAL

All laws and parts thereof in conflict with act June 3, 1941, cited to text, were repealed by section 7 of said act.

§ 306. Per diem allowance for additional expenses of fliers making aerial surveys of rivers, harbors, etc.

CROSS REFERENCES

Flying pay generally, see section 118 of Title 37, Pay and Allowances.

§ 308a. National Service Life Insurance for aviation cadets; continuance after commission or appointment as flight officer or after relief from duty.

Aviation cadets who are undergoing courses of instruction which require them to participate regularly and frequently in aerial flights shall be issued insurance in the amount of $10,000 under sections 801–805 and 806–818 of Title 38, except that the premiums shall be paid by the Government. Upon being commissioned as second lieutenants or appointed as flight officers and until permanently relieved from duty involving participation in regular and frequent aerial flights, the insurance provided for aviation cadets or aviation students under this or other existing law shall continue but the premiums shall be deducted from the pay of the individual concerned and paid, as the Secretary of War may direct, to the Administrator of Veterans' Affairs. Upon being permanently relieved from duty involving participation in regular and frequent aerial flights, release from active duty, or discharge, the insurance of aviation cadets, flight officers, and officers may be continued at the option and at the expense of the individual concerned. (June 3, 1941, ch. 165, § 5, 55 Stat. 240, as amended July 8, 1942, ch. 493, § 7, 56 Stat. 650.)

AMENDMENTS

1942—Act July 8, 1942, cited to text, amended section generally.

REPEAL

All laws and parts thereof in conflict with act June 3, 1941, cited to text, were repealed by section 7 of said act.

§ 310. Encouragement of aviation.

CONTRACTS FOR PURCHASE OF AIRCRAFT; AWARD TO LOWEST RESPONSIBLE BIDDER; MULTIPLE AWARDS

Act Mar. 5, 1940, ch. 44, 54 Stat. 45, was extended during the fiscal year 1942 by act June 30, 1941, ch. 262, § 1, 55 Stat. 379.

Suspension of profit limiting provisions, see section 496a of Title 34, Navy.

EXTENSION OF ACT

Aircraft procurement program extended during war, see section 769 of Appendix to Title 50, War.

CROSS REFERENCES

Suspension of limitations on number of serviceable airplanes, etc., during war, see section 774 of Appendix to Title 50, War.

War contractors, application of subsec. (*l*) of this section to plant, books, and records of, see section 643 of Appendix to Title 50, War.

Chapter 19.—PHILIPPINE SCOUTS

§ 332. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

§ 334. Pay and allowances of enlisted men.

CODIFICATION

Section, act Feb. 2, 1901, ch. 192, § 36, 31 Stat. 757, as amended May 10, 1926, ch. 279, 44 Stat. 496, has been eliminated from the Code. Present provisions on this subject are contained in section 111 of Title 37, Pay and Allowances.

Chapter 20.—RESERVE FORCES

INJURIES IN LINE OF DUTY

Sec.
456a. Injuries in line of duty in active military service on or after February 28, 1925; retirement pay; hospital benefits (New).

OFFICERS' RESERVE CORPS

§ 358. Period of service; right to discharge on termination of war.

CROSS REFERENCES

Extension of appointment during war, see section 732 of Appendix to Title 50, War.

§ 361b. Repealed. Dec. 4, 1942, ch. 674, § 1, 56 Stat. 1039.

REPEAL

Section, act May 14, 1940, ch. 192, 54 Stat. 212, as amended Mar. 9, 1942, ch. 173, § 1, 56 Stat. 148, related to uniform and equipment allowance for Reserve officers.

SAVING CLAUSE

Section 1 of act Dec. 4, 1942, cited to text, in addition to repealing this section and section 904a of this title, provided in part, "any provision of any other law authorizing the payment of a uniform allowance to any person upon being appointed a commissioned or warrant officer in any component of the Army of the United States, are hereby repealed, but any payments heretofore made pursuant thereto, if otherwise correct, are hereby validated."

PRESENT PROVISIONS

Uniform allowances for officers and warrant officers in Army of United States, see sections 904b–904d of this title.

§ 362a. Payment of arrears.

CODIFICATION

Section has been eliminated from the Code. It was in part from act June 30, 1922, ch. 253, title I, 42 Stat. 749, as amended Mar. 4, 1923, ch. 281, § 3, 42 Stat. 1508; May 11, 1926, ch. 288, 44 Stat. 531, and in part from act Sept. 14, 1922, ch. 307, § 3, 42 Stat. 841.

Present provisions on this subject are contained in section 103 of Title 37, Pay and Allowances.

§ 364. Right of Reserve officers to retirement and retired pay.

CROSS REFERENCES

Retirement pay to certain Reserve officers, see sections 456 and 456a of this title.

§ 365. Pensions in cases of disability.

CROSS REFERENCES

Hospital benefits to certain Reserve officers, see sections 456 and 456a of this title.

§ 366. Allowances of Reserve officers and Reserve warrant officers on active duty.

CODIFICATION

Section, act Mar. 4, 1923, ch. 281, § 1, 42 Stat. 1507, has been eliminated from the Code. Present provisions on this subject are contained in section 114 of Title 37, Pay and Allowances.

§ 369. Ordering Reserve officers to active duty.

CROSS REFERENCES

Additional compensation for active service in excess of twelve months, see section 358 of Appendix to Title 50, War.

Suspension of limitations on number and grade of Reserve officers on extended active service during war, see section 762 of Appendix to Title 50, War.

RESERVE OFFICERS' TRAINING CORPS

§ 386. Detail of instructors.

CODIFICATION

Act June 10, 1922, ch. 212, § 17, 42 Stat. 632, cited to text, was repealed by act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, and should be eliminated from the citation. It was cited as authority for omitting from this section a provision of act June 3, 1916, cited to text, which related to active duty pay of retired personnel. Present provisions on this subject are contained in section 115 of Title 37, Pay and Allowances.

ENLISTED RESERVE CORPS

§ 424. Period of enlistment.

CROSS REFERENCES

Extension of enlistment during war, see section 732 of Appendix to Title 50, War.

INJURIES IN LINE OF DUTY

§ 456. Injuries in line of duty in active military service; pensions; compensation; retirement pay; hospital benefits.

All officers, warrant officers, and enlisted men of the Army of the United States, other than the officers and enlisted men of the Regular Army, if called or ordered into the active military service by the Federal Government for extended military service in excess of thirty days, other than for service with the Civilian Conservation Corps, and who suffer disability or death in line of duty from disease or injury while so employed shall be deemed to have been in the active military service during such period and shall be in all respects entitled to receive the same pensions, compensation, retirement pay, and hospital benefits as are now or may hereafter be provided by law or regulation for officers and enlisted men of corresponding grades and length of service of the Regular Army, including for their dependents the benefits of section 903 of this title, as amended. (As amended Dec. 10, 1941, ch. 562, 55 Stat. 796.)

AMENDMENTS

1941—Act Dec. 10, 1941, cited to text, added at end of section words "including for their dependents the benefits of section 903 of this title, as amended."

EFFECTIVE DATE

Amendment by act Dec. 10, 1941, cited to text, was made effective as of Aug. 27, 1940.

§ 456a. Injuries in line of duty in active military service on or after February 28, 1925; retirement pay; hospital benefits.

Reserve officers, Army of the United States, who were called or ordered into the active military service by the Federal Government for extended military service in excess of thirty days on or subsequent to February 28, 1925, other than for service with the Civilian Conservation Corps, and who are now disabled from disease or injury contracted or received in line of duty while so employed, shall be deemed to have been in the active military service during such period and shall be in all respects entitled to receive the same retirement pay and hospital benefits as are now or may hereafter be provided by law or regulation for officers of corresponding grades and length of service of the Regular Army. (Sept. 26, 1941, ch. 425, § 1, 55 Stat. 733.)

CROSS REFERENCES

Administrative duties in connection with payments authorized by this section are set forth in section 12 of Title 38, Pensions, Bonuses, and Veterans' Relief.

Benefits for Reserve officers when injured in line of duty during time of peace, see sections 797 and 798 of Title 5, Executive Departments and Government Officers and Employees.

Chapter 21.—COMMISSIONED OFFICERS

GENERAL PROVISIONS

Sec.
491a. Posthumous commissions for persons unable to accept commissions because of death in line of duty; death after appointment to commissioned grade (New).
491b. Same; death after completion of officers training school and recommendation for commission (New).
491c. Same; death after recommendation approved by Secretary for appointment to commissioned grade (New).
491d. Same; effect on pay, allowances, etc. (New).

PROMOTION

558. Acceptance of promotions in the Army of the United States and effective date of same; renewal of oaths (New).

DISMISSAL OR OTHER TERMINATION OF OFFICE

576a. Same; office of Federal Works Administrator (New).

GENERAL PROVISIONS

§ 482a. Authorized number of officers in the several branches of the Army.

CROSS REFERENCES

Officers in Construction Division of Quartermaster Corps transferred to Corps of Engineers, see section 181b of this title.

§ 482b. Rank and title of major generals commanding the four armies.

CROSS REFERENCES

Pay and allowances of general officers, see section 107 of Title 37, Pay and Allowances.

§ 484. Appointments in grade of second lieutenant.

TEMPORARY APPOINTMENT OF OFFICERS DURING PRESENT EMERGENCY

Res. Sept. 22, 1941, ch. 414, 55 Stat. 728, provided: "That during the present emergency, temporary appointments as officers in the Army of the United States may be made, under such regulations as the President may prescribe, from among qualified persons without appointing such persons as officers in any particular component of the Army of the United States. All persons so appointed as officers shall be commissioned in the Army of the United States and may be ordered into the active military service of the United States to serve therein for such periods of time as the President may prescribe. Such appointments in grades below that of brigadier general shall be made by the President alone, and general officers by and with the advice and consent of the Senate: *Provided,* That any appointment made under the provisions of this Act may be vacated at any time by the President and, if not sooner vacated, shall continue during the present emergency and six months thereafter: *Provided further,* That any person appointed as an officer in the Army of the United States under the provisions of this Act shall receive the same pay and allowances and be entitled to the same rights, privileges, and benefits as members of the Officers' Reserve Corps of the same grade and length of active service: *And provided further,* That nothing contained in this Act shall be construed to prohibit the appointment of officers in the various components of the Army of the United States in accordance with existing laws."

CROSS REFERENCES

Temporary rank in time of war or national emergency, see section 513 of this title.

§ 491a. Posthumous commissions for persons unable to accept commissions because of death in line of duty; death after appointment to commissioned grade.

The President is hereby authorized to issue, or cause to be issued, an appropriate commission in the name of any person who, while in the military or naval service of the United States at any time after September 8, 1939, shall have been duly appointed to a commissioned grade and shall have been unable to accept the appointment to such grade by reason of his death in line of duty; and any such commission shall issue as of the date of such appointment and any such person's name shall be carried upon the records of the War or Navy Department as having served in the grade and branch of the service to which he shall have been thus posthumously appointed, from the date of such appointment to the date of his death. (July 28, 1942, ch. 528, § 1, 56 Stat. 722.)

CODIFICATION

Same provisions of act July 28, 1942, cited to text, also constitute section 285b of Title 34, Navy.

§ 491b. Same; death after completion of officers training school and recommendation for commission.

The President is hereby authorized to issue, or cause to be issued, an appropriate appointment and commission in the name of any person who, while in the military or naval service of the United States at any time after September 8, 1939, shall have successfully completed the course at a training school for officers and shall have been recommended for appointment to a commissioned grade by the officer commanding or in charge of such school, and who shall have been unable to receive or accept such appointment by reason of his death in line of duty; and any such posthumous appointment and commission shall issue as of the date of such recommendation, and any such person's name shall be carried upon the records of the appropriate department as having served in the grade and branch of the service to which he shall thus have been appointed from the date of such recommendation to the date of his death. (July 28, 1942, ch. 528, § 2, 56 Stat. 722.)

CODIFICATION

Same provisions of act July 28, 1942, cited to text, also constitute section 285c of Title 34, Navy.

§ 491c. Same; death after recommendation approved by Secretary for appointment to commissioned grade.

The President is hereby authorized to issue, or cause to be issued, an appropriate commission in the name of any person who, while in the military or naval service of the United States at any time after September 8, 1939, shall have been officially recommended for appointment or promotion to a commissioned grade, which recommendation shall have been duly approved by the Secretary of War or the Secretary of the Navy, and who shall have been unable to receive or accept such appointment or

promotion by reason of his death in line of duty; and any such posthumous appointment or promotion and commission shall issue as of the date of such approval and such person's name shall be carried upon the records of the War or Navy Department as having served in the grade and branch of the service to which he would have been appointed or promoted by such commission from the date of such approval to the date of his death. (July 28, 1942, ch. 528, § 3, 56 Stat. 723.)

CODIFICATION

Same provisions of act July 28, 1942, cited to text, also constitute section 285d of Title 34, Navy.

§ 491d. Same; effect on pay, allowances, etc.

No person shall be entitled to receive any bonus, gratuity, pay, or allowances by virtue of any provision of sections 491a–491d and 612 of this title. (July 28, 1942, ch. 528, § 5, 56 Stat. 723.)

CODIFICATION

Same provisions of act July 28, 1942, cited to text, also constitute section 285f of Title 34, Navy.

RANK AND PRECEDENCE GENERALLY

§ 511. Determination of relative rank in line of Army.

Unless special assignment is made by the President under the provisions of the One hundred and nineteenth Article of War, all officers in the active service of the United States in any grade shall take rank according to date, which, in the case of an officer of the Regular Army, is that stated in his commission or letter of appointment, and, in the case of a reserve officer or an officer of the National Guard called into the service of the United States, shall precede that on which he is placed on active duty by a period equal to the total length of active Federal service and service under the provisions of sections 63, 64, and 65 of Title 32 which he may have performed in the grade in which called or any higher grade. When dates of rank are the same, precedence shall be determined by length of active commissioned service in the Army, which shall include all time served on active duty as a commissioned officer in the Federal service, and commissioned service under the provisions of sections 63–65 and 144–146 of Title 32. When length of such service is the same, officers of the Regular Army shall take rank among themselves according to their places on the promotion list, preceding reserve and National Guard officers of the same date of rank and length of service, who shall take rank among themselves according to age. (As amended Dec. 14, 1942, ch. 732, 56 Stat. 1050.)

AMENDMENTS

1942—Act Dec. 14, 1942, cited to text, amended second sentence by adding "which shall include all time served on active duty as a commissioned officer in the Federal service, and commissioned service under the provisions of sections 63–65 and 144–146 of Title 32."

DETACHED DUTY

§ 535. Detail of officers and enlisted men as students, observers, and investigators.

The Secretary of War is authorized, in his discretion, to detail not to exceed 2 per centum of the commissioned officers and 2 per centum of the enlisted men of the Regular Army in any fiscal year as students at such technical, professional, and other educational institutions, or as students, observers, or investigators at such industrial plants, hospitals, and other places as shall be best suited to enable such officers or enlisted men to acquire a knowledge of or experience in the specialties in which it is deemed necessary that such officers or enlisted men shall perfect themselves. The number of officers so detailed shall, as far as practicable, be distributed proportionately among the various branches: *Provided,* That no expense shall be incurred by the United States in addition to pay and allowances of the officers or enlisted men so detailed, except for the cost of tuition at such technical, professional, and other educational institutions: *And provided further,* That the allowances and tuition for enlisted men during the period of such detail may be paid from any funds appropriated for or allotted to the procurement branches: *And provided further,* That the Secretary of War may fix the length of enlistments for this purpose at three years or less, and the total length of detail of an enlisted man shall not exceed 50 per centum of his enlistment period. (As amended May 13, 1941, ch. 113, 55 Stat. 189; June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 369.)

AMENDMENTS

1941—Acts May 13, 1941, and June 30, 1941, cited to text, both amended section by substituting "2 per centum" for "one-half of 1 per centum" before "of the enlisted men of the Regular Army".

DETAIL OF PERSONNEL OF ALL COMPONENTS OF ARMY DURING WAR

Act Feb. 6, 1942, ch. 40, 56 Stat. 50, provided: "That during the present war and notwithstanding other provisions of existing law, personnel of all components of the Army of the United States may be detailed as students at technical, professional, and other educational institutions, or as students, observers, or investigators at industrial plants, hospitals, and other places, with the restriction that not to exceed 2 per centum of the officers and 2 per centum of the enlisted men of the Army may be detailed to this duty at any one time, but otherwise under the same conditions as are now or may hereafter be prescribed by law for personnel of the Regular Army."

§ 540. Detail of officers and men to assist foreign governments.

The President of the United States is authorized, upon application from the foreign governments concerned, and whenever in his discretion the public interests render such a course advisable, to detail officers and enlisted men of the United States Army to assist the governments of the Republics of North America, Central America, and South America and of the Republics of Cuba, Haiti, Santo Domingo and the Commonwealth of the Philippine Islands and, during war or a declared national emergency, the governments of such other countries as the President deems it in the interest of national defense to assist, in military matters: *Provided,* That the officers and enlisted men so detailed are authorized to accept from the government to which detailed offices and such compensation and emoluments thereunto appertaining as may be first approved by the Secretary of War: *Provided further,* That while

so detailed such officers and enlisted men shall receive, in addition to the compensation and emoluments allowed them by such governments, the pay and allowances whereto entitled in the United States Army and shall be allowed the same credit for longevity, retirement, and for all other purposes that they would receive if they were serving with the forces of the United States. (As amended Oct. 1, 1942, ch. 571, 56 Stat. 763.)

AMENDMENTS

1942—Act Oct. 1, 1942, added provisions concerning other countries in time of war or declared national emergency.

§ 541. Detail of officers for foreign service of Department of State.

REPEATED.—Act June 28, 1941, ch. 258, title I, 55 Stat. 277; act July 2, 1942, ch. 472, title I, 56 Stat. 480.

PROMOTION

§ 558. Acceptance of promotions in the Army of the United States and effective date of same; renewal of oaths.

Every officer of the Army of the United States, or any component thereof, promoted to a higher grade at any time after December 7, 1941, shall be deemed for all purposes to have accepted his promotion to higher grade upon the date of the order announcing it unless he shall expressly decline such promotion, and shall receive the pay and allowances of the higher grade from such date unless he is entitled under some other provision of law to receive the pay and allowances of the higher grade from an earlier date. No such officer who shall have subscribed to the oath of office required by section 16 of Title 5, shall be required to renew such oath or to take a new oath upon his promotion to a higher grade, if his service after the taking of such an oath shall have been continuous. (Oct. 14, 1942, ch. 604, 56 Stat. 787.)

DISMISSAL OR OTHER TERMINATION OF OFFICE

§ 571. Annual classification; retirement or discharge of officers in class B.

SUSPENSION OF SECTION

Act July 29, 1941, ch. 326, § 1, 55 Stat. 606, suspended this section during the national emergency announced by the President on May 27, 1941.

REMOVAL OF OFFICERS FROM ACTIVE LIST DURING NATIONAL EMERGENCY

Act July 29, 1941, ch. 326, § 2, 55 Stat. 606, provided: "That during the time of the national emergency announced by the President on May 27, 1941, the Secretary of War, for such causes and under such regulations as he may prescribe, may remove any officer from the active list of the Regular Army: *Provided*, That such removal be made from among officers whose performance of duty, or general efficiency, compared with other officers of the same grade and length of service, is such as to warrant such action, or whose retention on the active list is not justified for other good and sufficient reasons appearing to the satisfaction of the Secretary of War: *Provided further*, That each officer so removed from the active list shall have been recommended for removal by a board of not less than five general officers convened for this purpose by the Secretary of War: *Provided further*, That such officer is allowed a hearing before said board. The action of the Secretary of War in removing an officer from the active list shall be final and conclusive. Officers removed from the active list who have less than seven completed years of commissioned service at the time of removal shall be honorably discharged. Officers removed from the active list who have seven or more completed years of commissioned service at the time of removal shall be retired with retirement pay computed as follows: Any officer so retired who has over thirty years' service or any officer so retired who served in any capacity as a member of the military or naval forces of the United States prior to November 12, 1918, shall be retired with annual pay equal to 75 per centum of his active duty annual pay at the time of his retirement; any other officer so retired shall be retired with annual pay equal to 2½ per centum of his active duty annual pay at the time of his retirement, multiplied by a number equal to the number of complete years of his service counted for pay purposes under existing laws not in excess of thirty years. All officers retired under the provisions of this section shall be placed on the unlimited retired list."

§ 576a. Same; office of Federal Works Administrator.

Notwithstanding the provisions of section 576 of this title, a commissioned officer on the active list of the United States Army may be appointed to the office of Federal Works Administrator without loss of or prejudice to his status as such commissioned officer, and when so appointed he shall receive, in addition to his pay and allowances as such commissioned officer, an amount equal to the difference between such pay and allowances and the salary prescribed by law for the office of Federal Works Administrator. (Oct. 28, 1941, ch. 460, title II, 55 Stat. 748.)

Chapter 22.—WARRANT OFFICERS

Sec.
591a. Temporary appointments; number authorized; rights and status (New).
593a. Grades of warrant officers; pay and allowances; extra pay for participation in aerial flights (New).
599. Rules and regulations (New).

§ 591. Permanent appointments; number authorized.

Hereafter, original permanent appointments in the grade of warrant officer (junior grade) shall be made only from among those persons who have served at least one year on active duty in the Army of the United States, and original permanent appointments in the grade of chief warrant officer shall be made only from among those warrant officers who have completed at least a total of ten years' active service either as warrant officer (junior grade) or as warrant officers under existing law, or both, and from among masters and chief engineers, Army Mine Planter Service, hereafter appointed as such under the provisions of existing law. All such permanent appointments shall be made in the Regular Army and may be terminated under such regulations as the Secretary of War shall prescribe, and the action of the Secretary of War in terminating the appointment of a warrant officer shall be final and conclusive. The total number of permanent appointments in the grades of chief warrant officer and warrant officer (junior grade) shall be as prescribed by the President from time to time, but shall not exceed 1 per centum of the enlisted strength of the Regular Army as authorized by law: *Provided*, That not more than 40 per centum of the total actual number of permanent warrant

officers in active service shall be appointed in the grade of chief warrant officer. (As amended Aug. 21, 1941, ch. 384, § 2, 55 Stat. 652.)

REPEAL

Repeal of inconsistent provisions, see note under section 592 of this title.

EFFECTIVE DATE

Effective date of act Aug. 21, 1941, cited to text, see note under section 599 of this title.

§ 591a. Temporary appointments; number authorized; rights and status.

In time of war or during the period of any national emergency declared by Congress or proclaimed by the President, the Secretary of War is authorized, under such regulations as he shall prescribe, to make temporary appointments in the grades of chief warrant officer and warrant officer (junior grade). Such temporary appointments shall be in the Army of the United States, shall not exceed a number equal to one-half of 1 per centum of the enlisted strength of the Army of the United States in active military service, and shall remain in effect at the pleasure of the Secretary of War, but in no case shall they continue beyond six months after the termination of the war or period of national emergency. Persons appointed in the Army of the United States as temporary chief warrant officers or as temporary warrant officers (junior grade), while in active Federal service, shall, while so serving, be entitled to the rank, pay, and allowances of the grades to which they are temporarily appointed, and shall be entitled to count such service as warrant or enlisted service for all purposes: *Provided,* That the Secretary of War is hereby authorized to designate by name a number of permanent or temporary chief warrant officers (not exceeding 1 per centum of the maximum authorized number of permanent and temporary warrant officers) to receive the base pay and allowances provided by existing law for officers in the fourth pay period, and to designate by name an additional number of permanent or temporary chief warrant officers (not exceeding 2 per centum of the maximum authorized number of temporary and permanent warrant officers) to receive the base pay and allowances provided by existing law for officers in the third pay period, but no chief warrant officer so designated shall receive such base pay and allowances except during the period prescribed by the Secretary of War. Such temporary appointees shall be entitled to the benefits of all existing laws and regulations governing retirement, pensions, and disability as are applicable to members of the Army of the United States when called or ordered into the active military service by the Federal Government under existing statutory authorizations. All persons temporarily appointed as chief warrant officers or as warrant officers (junior grade) in the Army of the United States under the authority of this section, shall, as long as they continue to hold such appointments, be available for assignment to active duty with any unit of the Army of the United States. Persons temporarily appointed as chief warrant officers or as warrant officers (junior grade), in the Army of the United States under the authority of this section who, at the time of their respective temporary appointments have a military status in the Army of the United States or any component thereof may accept such temporary appointments without prejudice to the military status which they so held and upon termination of such temporary appointments such persons may revert to the grades which they held at the time of their temporary appointments. (Aug. 21, 1941, ch. 384, § 3, 55 Stat. 652.)

EFFECTIVE DATE

Effective date of act Aug. 21, 1941, cited to text, see note under section 599 of this title.

§ 592. Restriction on filling of vacancies in grade of warrant officer.

REPEAL

Section 7 of act Aug. 21, 1941, ch. 384, 55 Stat. 653, provided: "The provisions of any laws heretofore enacted which are in conflict with the provisions of this Act (sections 591, 591a, 593, 593a, 594, 599 of this title), are hereby repealed, except that appointments, temporary appointments, and promotions in the Army Mine Planter Service shall continue to be made as now provided for: *Provided,* That no rights or benefits to which warrant officers now in active service are entitled under existing laws shall be affected in any manner by reason of the enactment of this Act (said sections): *Provided further,* That the provisions of this Act (said sections) shall not be retroactive and no back pay or allowances shall accrue by reason of the enactment of this Act (said sections)."

CROSS REFERENCES

Authorized number of warrant officers, see section 591 of this title.

§ 593. Duties, powers, and rank.

Warrant officers may be assigned to such duties as may be prescribed by the Secretary of War: *Provided,* That when such duties necessarily include those normally performed by commissioned officers they shall be vested with the power to perform such duties under regulations to be prescribed by the President: *Provided further,* That when a warrant officer is serving as assistant adjutant of any command, he shall have power to administer oaths for all purposes of military administration. Warrant officers appointed under existing laws, other than masters and chief engineers of the Army Mine Planter Service, shall become warrant officers (junior grade), and masters and chief engineers of the Army Mine Planter Service shall become chief warrant officers, on the date this section shall become effective. All warrant officers shall take rank next below second lieutenants and among themselves under regulations prescribed by the Secretary of War. (As amended Aug. 21, 1941, ch. 384, § 4, 55 Stat. 593.)

REPEAL

Repeal of inconsistent provisions, see note under section 592 of this title.

EFFECTIVE DATE

Effective date of act Aug. 21, 1941, cited to text, see note under section 599 of this title.

§ 593a. Grades of warrant officers; pay and allowances; extra pay for participation in aerial flights.

Hereafter there shall be two grades of warrant officers in the Army of the United States; first, chief

warrant officer, who shall receive the same base pay as authorized by existing law for warrant officer, chief engineer, Army Mine Planter Service; and second, warrant officer (junior grade), who shall receive the same base pay and allowances as are authorized by existing law for warrant officers of the Army other than those of the Army Mine Planter Service: *Provided*, That warrant officers of the Army Mine Planter Service in the grade of master shall receive the same base pay as authorized by existing law. Chief warrant officers shall receive the same money allowances for subsistence and rental of quarters as are authorized by existing laws for officers receiving the pay of the second pay period, and all warrant officers shall receive, as a permanent addition to their pay, an increase of 5 per centum of their base pay for each four years of active service now counted for pay purposes, not to exceed 25 per centum.

All warrant officers of the Army shall receive an increase of 50 per centum of their pay when by orders of competent authority they are required to participate regularly and frequently in aerial flights, and when in consequence of such orders they do participate in regular and frequent aerial flights as defined by such Executive orders as have heretofore been, or may hereafter be, promulgated by the President. (Aug. 21, 1941, ch. 384, § 1, 55 Stat. 651.)

ALLOWANCES SAME AS FOR SECOND LIEUTENANTS

Act June 3, 1916, ch. 134, § 4a, as added June 4, 1920, ch. 227, subch. I, § 4, 41 Stat. 761, provided in part as follows: "Warrant officers other than those of the Army Mine Planter Service, shall receive * * * the allowance of a second lieutenant."

EFFECTIVE DATE

Effective date of act Aug. 21, 1941, cited to text, see note under section 599 of this title.

§ 594. Retirement.

Warrant officers shall be entitled to retirement under the same conditions as commissioned officers: *Provided*, That hereafter warrant officers may, in the discretion of the Secretary of War, be retired after fifteen years of active service: *Provided further*, That a warrant officer retired after fifteen years of active service shall receive retired pay at the rate of 2½ per centum of his active pay multiplied by the number of complete years of active service in the Army, but not to exceed a total of 75 per centum of his active pay. (As amended Aug. 21, 1941, ch. 384, § 5, 55 Stat. 653.)

REPEAL

Repeal of inconsistent provisions, see note under section 592 of this title.

EFFECTIVE DATE

Effective date of act Aug. 21, 1941, cited to text, see note under section 599 of this title.

§ 599. Rules and regulations.

Subject to the provisions of sections 591, 591a, 593, 593a, 594, 599 of this title, the Secretary of War is hereby authorized to prescribe such rules and regulations as he may deem necessary to govern and administer properly the personnel in the grades of chief warrant officer and warrant officer (junior grade), including warrant officers of the Army Mine Planter Service. (Aug. 21, 1941, ch. 384, § 6, 55 Stat. 653.)

EFFECTIVE DATE

Last sentence of section 6 of act Aug. 21, 1941, cited to text, provided: "This Act shall become effective on the date specified in regulations issued by the Secretary of War, but not later than October 1, 1941."

Chapter 23.—ENLISTED FORCE

GENERAL PROVISIONS

Sec.
612. Posthumous warrants for persons recommended before death for appointment to noncommissioned grade (New).

RECRUITING AND ENLISTMENT

628a. Same; continuation during disability (New).

DISCHARGE FROM ENLISTMENT

656. Discharge when permanently incapacitated (New).
657. Donation upon discharge for fraudulent enlistment (New).

GENERAL PROVISIONS

§ 612. Posthumous warrants for persons recommended before death for appointment to noncommissioned grade.

The Secretary of War and the Secretary of the Navy are hereby severally authorized to issue, or cause to be issued, an appropriate warrant in the name of any person who, while in the military or naval service of the United States at any time after September 8, 1939, shall have been officially recommended for appointment or promotion to a noncommissioned grade and who shall have been unable to receive or accept such appointment or promotion by reason of his death in line of duty; and any such posthumous appointment or promotion and warrant shall issue as of the date of such official recommendation and such person's name shall be carried upon the records of the War or Navy Department as having served in the grade and branch of the service to which he would have been appointed or promoted by such warrant from the date of such official recommendation to the date of his death. (July 28, 1942, ch. 528, § 4, 56 Stat. 723.)

CODIFICATION

Same provisions of act July 28, 1942, cited to text, also constitute section 285e of Title 34, Navy.

CROSS REFERENCES

Pay, allowances, etc., unaffected by this section, see section 491d of this title.

RECRUITING AND ENLISTMENT

§ 622. Character required for enlistment.

No insane or intoxicated person, no deserter from the military service of the United States, and no person who has been convicted of a felony shall be enlisted or mustered into the military service: *Provided, however*, That with relation to deserters and persons convicted of felonies the Secretary of War may, by regulations or otherwise, authorize exceptions in special meritorious cases. (As amended July 29, 1941, ch. 325, 55 Stat. 606.)

AMENDMENTS

1941—Proviso was added by act July 29, 1941, cited to text.

8. Periods of enlistments and reenlistments, respectively.

CROSS REFERENCES

Extension of enlistment during war, see section 732 of Appendix to Title 50, War.

§ 628a. Same; continuation during disability.

Hereafter any enlisted man of the Army, Navy, Marine Corps, and Coast Guard of the United States in the active service, whose term of enlistment shall expire while he is suffering disease or injury incident to service and not due to misconduct, and who is in need of medical care or hospitalization, may, with his consent, be retained in such service beyond the expiration of his term of enlistment, and any such enlisted man shall be entitled to receive at Government expense medical care or hospitalization and his pay and allowances (including expense money authorized by law and credit for longevity) until he shall have recovered to such extent as would enable him to meet the physical requirements for reenlistment, or until it shall have been ascertained by competent authority of the service concerned that the disease or injury is of a character that recovery to such an extent would be impossible, whichever is earlier: *Provided*, That any enlisted man whose enlistment is extended as provided herein shall be subject to forfeiture in the same manner and to the same extent as if his term of enlistment had not expired, and nothing contained in this section shall prevent any enlisted man of the Army, Navy, or Marine Corps, and the Coast Guard, from being held in the service without his consent under, respectively, the provisions of section 1579 of this title, section 183 of Title 34, and section 35, subsection (a), of Title 14. (Dec. 12, 1941, ch. 566, 55 Stat. 797.)

CROSS REFERENCES

Same provisions as those of this section also constitute section 35b of Title 14, Coast Guard, and section 185 of Title 34, Navy.

§ 633. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Present provisions on this subject are contained in section 110 of Title 37, Pay and Allowances.

§ 634. Wartime and emergency enlistment; duration; eligibility; oath; assignment and transfer.

CROSS REFERENCES

Enlistments during existence of authority conferred on the President by the Service Extension Act of 1941, see section 360 of Appendix to Title 50, War.

DETAILS

CROSS REFERENCES

Aviation students, enlisted men detailed as, see section 298a–1 of this title.

DISCHARGE FROM ENLISTMENT

§ 656. Discharge when permanently incapacitated.

An enlisted man of the Regular Army or of the Philippine Scouts who has had less than twenty years of service in the military forces of the United States and who has become permanently incapacitated for active service shall be discharged: *Provided*, That nothing herein contained shall be construed as affecting the right of an enlisted man discharged hereunder to receive such pension and other benefits as may now or hereafter be accorded by law to disabled former soldiers of the Regular Army or of the Philippine Scouts. (June 30, 1941, ch. 263, § 1, 55 Stat. 394.)

REPEALS

Act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, repealed "those portions of * * * the Act of June 30, 1941 (Public Law 140, Seventy-seventh Congress) [cited to text], which authorize allowances for enlisted men on the retired list".

ADMINISTRATION OF SECTION

Section 6 of act June 30, 1941, cited to text, provided Secretary of War should administer the provisions of this section and sections 939, 957 and 982a of this title, and section 26b of Title 38, Pensions, Bonuses, and Veterans' Relief.

§ 657. Donation upon discharge for fraudulent enlistment.

A donation of not to exceed $10 shall be paid to each person discharged for fraudulent enlistment as authorized by law. (July 2, 1942, ch. 477, § 1, 56 Stat. 615.)

CROSS REFERENCES

Donation to dishonorably discharged prisoners, see section 1460 of this title.

Penalty for fraudulent enlistment, see section 1526 of this title.

Chapter 24.—CIVILIAN EMPLOYEES

Sec.
665. Army Specialist Corps; compensation from certain appropriations (New).

§ 665. Army Specialist Corps; compensation from certain appropriations.

Members of the Army Specialist Corps who are assigned to the supply services of the Army may be paid from the appropriations for the work upon which they are engaged. (July 2, 1942, ch. 477, § 1, 56 Stat. 612.)

CONSOLIDATION OF AGENCIES

Army Specialist Corps was consolidated with Army Officer Procurement System according to War Department press release dated October 31, 1942.

Chapter 25.—PAY AND ALLOWANCES

MISCELLANEOUS PROVISIONS

Sec.
904a. (New; repealed.)
904b. Uniform and equipment allowances for certain persons as commissioned officers and warrant officers (New).
904c. Same; limitations; deduction of prior allowance; officers' certificates regarding prior allowance payments as conclusive; graduates of United States Military Academy (New).
904d. Same; active duty requirements; termination (New).
919. Donation and transportation allowance to persons discharged for fraudulent enlistment (New).

CROSS REFERENCES

Pay and allowances generally, see Title 37, Pay and Allowances.

Wartime pay and allowances generally, see section 1001 et seq. of Appendix to Title 50, War.

ADDITIONAL PAY FOR SPECIAL SERVICE, QUALIFICATIONS, OR MERIT

§ 692. Additional pay for aides.

CODIFICATION

Act June 10, 1922, ch. 212, § 21, 42 Stat. 633, cited to text, was repealed by act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, and should be eliminated from the citation. It provided that nothing in said 1922 act should change existing laws as to additional pay for aides.

QUARTERS AND SUBSISTENCE

§ 716a. Allowances for quarters and subsistence during sickness or absence.

CROSS REFERENCES

Similar provisions, see section 110 of Title 37, Pay and Allowances.

§ 727. Subsistence of Army patients in Canal Zone hospitals.

REPEATED.—Act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 380.

CODIFICATION

Provisions of this section, last appearing in the Military Appropriation Act of 1942, were not repeated in the Military Appropriation Act of 1943, act July 2, 1942, ch. 477, 56 Stat. 611.

MILEAGE AND TRAVEL EXPENSES

§ 748a. Travel on Government-owned vessel.

CODIFICATION

Section, act Apr. 15, 1926, ch. 126, title I, 44 Stat. 259, has been eliminated from the Code. Present provisions on this subject are contained in section 112 of Title 37, Pay and Allowances.

§ 752. Travel allowance to enlisted men on discharge.

An enlisted man discharged from the Army, Navy, or Marine Corps, except by way of punishment for an offense, shall receive 5 cents per mile for the distance from the place of his discharge to the place of his acceptance for enlistment, enrollment, or muster into the service: *Provided*, That for sea travel involved in travel between place of discharge and place of acceptance for enrollment, enlistment, or muster into the service only transportation in kind and subsistence en route shall be allowed: *Provided further*, That enlisted men under the age of eighteen discharged on the application of either of their parents or legal guardian shall be furnished with transportation in kind from the place of discharge to the railroad station at or nearest to the place of acceptance for enlistment, or to their home if the distance thereto is no greater than from the place of discharge to the place of acceptance for enlistment, but if the difference be greater they may be furnished transportation in kind for a distance equal to that from the place of discharge to the place of acceptance for enlistment: *Provided further*, That from and after August 27, 1940, upon discharge or relief or release from active duty, an enlisted man inducted into the military or naval service under sections 301–318 of Appendix to Title 50, as amended, or sections 401–405 of Appendix to Title 50, shall, under such regulations as the Secretary of War or the Secretary of the Navy, respectively, shall prescribe, receive the said 5 cents per mile for the distance from the place of discharge or relief or release from active duty to the location of the local board where he first reported for delivery to an induction station in the case of a selectee, or to the home station of the National Guard unit in the case of a National Guard enlisted man, or to the place where he was selected for enrollment in the Civilian Conservation Corps in the case of a Civilian Conservation Corps enrollee so inducted: *And provided further*, That the enlisted men of the Naval Reserve, the Marine Corps Reserve, the Enlisted Reserve Corps, and the Regular Army Reserve shall receive, upon discharge or relief or release from active duty, the same mileage allowance as herein prescribed, and under the same conditions as herein prescribed for enlisted men inducted into the military or naval service under sections 301–318 of Appendix to Title 50, as amended, except that the distance for which mileage is computed shall be from the place of discharge or relief or release from active duty to the place from which ordered to active duty. (As amended Dec. 14, 1942, ch. 728, 56 Stat. 1049.)

AMENDMENTS

1942—Act Dec. 14, 1942, cited to text, added last two provisos.

SIMILAR PROVISIONS

Similar provisions are also contained in section 895 of Title 34, Navy.

CROSS REFERENCES

Fraudulent enlistment, donation and transportation allowed to persons discharged for, see section 919 of this title.

§ 756. Transportation in kind for dependents on change of station.

CODIFICATION

Section has been eliminated from the Code. Present provisions on this subject are contained in section 112 of Title 37, Pay and Allowances.

§ 756b. "Permanent change of station" in section 756 defined.

CODIFICATION

Section has been eliminated from the Code. Present provisions on this subject are contained in section 112 of Title 37, Pay and Allowances.

SPECIAL RATES OF PAY AND ALLOWANCES

§ 783. Transportation and travel allowances for nurses.

CROSS REFERENCES

Pay and allowances of nurses, etc., of Army and Navy, see section 113 of Title 37, Pay and Allowances.

OFFICERS' MOUNTS

§ 803. Money allowance to officers owning mounts.

SUSPENSION DURING 1943

Act July 2, 1942, ch. 477, § 1, 56 Stat. 611, provided that "during the fiscal year ending June 30, 1943, no officer of the Army shall be entitled to receive an addition to his pay in consequence of the provisions of this section."

TRANSPORTATION OF BAGGAGE AND EFFECTS

TRANSPORTATION OF BAGGAGE

Funds available for transportation of baggage also available for packing, crating, and unpacking of baggage and household effects, see section 765 of Appendix to Title 50, War.

ABSENCE FROM DUTY AS AFFECTING RIGHT TO PAY

CROSS REFERENCES

Wartime pay and allowances generally, see section 1001 et seq. of Appendix to Title 50, War.

PAYMENT OF AND DEDUCTIONS FROM PAY OR ALLOWANCES

§ 870. Payment and settlement in mileage accounts.

CROSS REFERENCES

Travel without troops, determination of, see section 112 of Title 37, Pay and Allowances.

§ 877. Withholding pay of officers.

CROSS REFERENCES

Funds as unavailable for pay of officers and enlisted men engaged on military publications carrying certain paid advertising, see section 918 of this title.

MISCELLANEOUS PROVISIONS

§ 903. Allowance on death of officer or enlisted man to widow or person designated.

CROSS REFERENCES

Extension of benefits to dependents of members of Army of the United States, see section 456 of this title.

§ 904a. Uniforms and equipment allowance to certain persons commissioned as officers in Army.

Any person originally commissioned below the grade of major, on or subsequent to September 26, 1941, an officer in the Army of the United States or in any component thereof, except the Army Nurse Corps, from any source except graduates of the United States Military Academy, shall be entitled to an allowance of $150 for uniforms and equipment, which shall be payable, in the case of an officer of the Regular Army, upon acceptance of such commission, and in the case of other officers, when they shall have been ordered to, found qualified and accepted for active duty in the military service of the United States for a period of more than three months within three years from the date of, and under their respective original commissions: *Provided,* That any officer of the Officers' Reserve Corps commissioned prior to September 26, 1941, who has received any allowance under the provisions of section 361b of this title, as originally approved, or who would have been entitled to receive such allowance if he had completed any duty prescribed in the said section and, in either case, who has not completed his first three periods of active duty training of three months or less in separate fiscal years following his original appointment, shall be entitled to receive the allowance provided in this section, if he has been or shall be ordered to, found qualified, and accepted for active duty for a period in excess of three months under his commission: *Provided, however,* That any sum which shall have been paid to any officer under the provisions of section 361b of this title or under sections 296a, 299, 300a, 303–304b, and 308a of this title as an allowance for uniforms and equipment shall be deducted from the amount payable to him under this section: *And provided further,* That payment to any officer of the allowance provided in this section shall disqualify such officer thereafter from receiving the allowance provided in section 361b of this title or sections 303–304b of this title. (Mar. 9, 1942, ch. 173, § 2, 56 Stat. 149.)

§ 904a. Repealed. Dec. 4, 1942, ch. 674, § 1, 56 Stat. 1039.

REPEAL

Section, act Mar. 9, 1942, ch. 173, § 2, 56 Stat. 149, related to uniform and equipment allowances to certain persons commissioned as officers in Army.

SAVING CLAUSE

Section 1 of act Dec. 4, 1942, cited to text, in addition to repealing this section and section 361b of this title, provided in part: "any provision of any other law authorizing the payment of a uniform allowance to any person upon being appointed a commissioned or warrant officer in any component of the Army of the United States, are hereby repealed, but any payments heretofore made pursuant thereto, if otherwise correct, are hereby validated."

PRESENT PROVISIONS

Uniform allowances for officers and warrant officers in Army of United States, see sections 904b–904d of this title.

§ 904b. Uniform and equipment allowances for certain persons as commissioned officers and warrant officers.

Except as otherwise provided in sections 904b–904d of this title, an allowance of $250 for uniforms and equipment is hereby authorized to be paid to the following personnel of the Army of the United States or any component thereof:

(a) Any person on active duty on April 3, 1939, or thereafter accepted for active duty, in the grade of second lieutenant, first lieutenant, or captain, and entitled to the pay of the first, second, or third pay periods on April 3, 1939, or at the time of such acceptance for active duty; and

(b) Any person on active duty on April 3, 1939, or thereafter accepted for active duty, in any temporary or permanent grade of warrant officer (including any person appointed flight officer), except that of a chief warrant officer entitled to receive the base pay and allowances provided for officers of the fourth pay period. (Dec. 4, 1942, ch. 674, § 2, 56 Stat. 1039.)

§ 904c. Same; limitations; deduction of prior allowance; officers' certificates regarding prior allowance payments as conclusive; graduates of United States Military Academy.

(a) The uniform allowance authorized in section 904b of this title shall not be paid more than once to any person without regard to appointment in or promotion to a grade for which the allowance is authorized.

(b) Any uniform allowance heretofore paid under the provisions of sections 304a, 361b, and 904a of this title, to any person entitled to a uniform allowance under sections 904b–904d of this title, shall be deducted from the allowance payable under section 904b of this title and only the difference paid to the person entitled thereto. The certificates of officers or warrant officers, including flight officers, of the Army of the United States relating to facts regarding payments received under sections 304a, 361b, and 904a of this title shall be accepted as supporting such facts as stated without the necessity of other supporting evidence.

(c) The uniform allowance authorized in section 904b of this title shall not be paid to any graduate of the United States Military Academy. (Dec. 4, 1942, ch. 674, § 3, 56 Stat. 1040.)

§ 904d. Same; active duty requirements; termination.

The uniform allowance authorized by sections 904b–904d of this title shall be payable only to persons now serving on active duty in the Army of the United States or who hereafter serve on active duty therein at any time during the period of the wars in which the United States is now engaged and for six months thereafter. (Dec. 4, 1942, ch. 674, § 4, 56 Stat. 1040.)

§ 906. Deposit of soldiers' savings.

Any enlisted man of the Army may deposit his savings, in sums not less than $5, with any finance officer, who shall furnish him a deposit book, in which shall be entered the name of the finance officer and of the soldier, and the amount, date, and place of such deposit. Any amount heretofore or hereafter so deposited shall be held during such period of his service as may be prescribed by the Secretary of War; shall be accounted for in the same manner as other public funds; shall be deposited in the Treasury of the United States and kept as a separate fund, known as pay of the Army deposit fund, repayment of which to the enlisted man, or to his heirs or representatives, shall be made out of the fund created by said deposits; shall not be subject to forfeiture by sentence of court-martial, but shall be forfeited by desertion; and shall be exempt from liability for such soldier's debts: *Provided*, That the Government shall be liable for the amount deposited to the person so depositing the same. (As amended Dec. 18, 1942, ch. 765, § 1, 56 Stat. 1057.)

AMENDMENTS

1942—Act Dec. 18, 1942, cited to text, amended second sentence.

EFFECTIVE DATE

Section 3 of act Dec. 18, 1942, cited to text, provided: "The amendments herein provided shall be effective during the present war and for a period of one year thereafter."

§ 907. Interest on deposits.

For any sums not less than $5 so deposited for the period of six months, or longer, the soldier, on his final discharge or at such time or times prior thereto as may be prescribed by the Secretary of War, shall be paid interest at the rate of 4 percentum per annum. (As amended Dec. 18, 1942, ch. 765, § 2, 56 Stat. 1058.)

AMENDMENTS

1942—Act Dec. 18, 1942, cited to text, inserted "or at such time * * * Secretary of War."

EFFECTIVE DATE

For effective date of act Dec. 18, 1942, cited to text, see note under section 906 of this title.

§ 912. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

§ 914. Free tuition in District of Columbia schools for children of officers, men, and other employees.

REPEATED.—Act July 1, 1941, ch. 271, § 1, 55 Stat. 512; Act June 27, 1942, ch. 452, § 1, 56 Stat. 435.

§ 918. Pay of officers and men engaged with military publications carrying paid advertising of firms doing business with War Department.

REPEATED.—Act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 370; act July 2, 1942, ch. 477, § 1, 56 Stat. 613.

§ 919. Donation and transportation allowance to persons discharged for fraudulent enlistment.

Persons who are hereafter discharged from the Army of the United States on account of fraudulent enlistment may, under such regulations as the Secretary of War shall prescribe, upon discharge, be allowed and paid, in those cases in which such persons would otherwise be without funds to meet their immediate needs, a sum not exceeding $10 and be furnished transportation in kind from the place of discharge to their homes, or elsewhere as they may elect, the cost in each case not to be greater than to the place of induction or of last enlistment, except that in the case of a person inducted into the Army under sections 301–318 of the Appendix to Title 50 the cost shall not be greater than to the location of the local board where he first reported for delivery to an induction station, or in the case of a Civilian Conservation Corps enrollee so inducted the cost shall not be greater than to the place where he was selected for enrollment in the Civilian Conservation Corps. (Mar. 7, 1942, ch. 159, 56 Stat. 140.)

CROSS REFERENCES

Donation to dishonorably discharged prisoners, see section 1460 of this title.

Travel allowance to enlisted men on discharge, see section 752 of this title.

Chapter 26.—RETIREMENT

RETIREMENT FOR INCAPACITY

Sec.
939. Enlisted men with twenty or more years service (New).

SERVICE COUNTED IN DETERMINING RIGHT TO RETIREMENT

957. Periods of service computed for enlisted men retired for incapacity (New).

RETIRED PAY

982a. Computation of pay of enlisted men retired for incapacity (New).

MISCELLANEOUS PROVISIONS

1026b. Rank, pay, and allowances of Corps of Engineers officer serving as President of Mississippi River Commission (New).

RETIREMENT FOR INCAPACITY

§ 939. Enlisted men with twenty or more years service.

An enlisted man of the Regular Army or of the Philippine Scouts who has served twenty years or more in the military forces of the United States and who has become permanently incapacitated for active service due to physical disability incurred in line of duty shall be placed on the retired list. (June 30, 1941, ch. 263, § 2, 55 Stat. 394.)

ADMINISTRATION OF SECTION

Section 6 of act June 30, 1941, provided Secretary of War should administer the provisions of this section and sections 656, 957 and 982a of this title, and section 26b of Title 38, Pensions, Bonuses, and Veterans' Relief.

REPEALS

Act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, repealed "those portions of * * * the Act of June 30, 1941 (Public Law 140, Seventy-seventh Congress) [cited to text], which authorize allowances for enlisted men on the retired list."

RETIREMENT FOR AGE OR LENGTH OF SERVICE

§ 947. Right of enlisted men to retirement.

REPEALS

Act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, repealed "those portions of the Act of March 2, 1907 [cited to text] * * * which authorize allowances for enlisted men on the retired list".

CROSS REFERENCES

Discharge when permanently incapacitated, see section 656 of this title.

Retirement of enlisted men upon completion of thirty years service, see section 957 of this title.

SERVICE COUNTED IN DETERMINING RIGHT TO RETIREMENT

§ 957. Periods of service computed for enlisted men retired for incapacity.

All periods of service which are now counted under provisions of existing law in computing the time necessary to enable an enlisted man to retire upon completion of thirty years of service shall be credited in the computation of the twenty years of service necessary to confer eligibility for retirement under this section and sections 656, 939, 982a of this title and section 26b of Title 38. (June 30, 1941, ch. 263, § 5, 55 Stat. 395.)

ADMINISTRATION OF SECTION

Section 6 of act June 30, 1941, provided Secretary of War should administer the provisions of this section and sections 656, 939, and 982a of this title, and section 26b of Title 38, Pensions, Bonuses, and Veterans' Relief.

REPEALS

Act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, repealed "those portions of * * * the Act of June 30, 1941 (Public Law 140, Seventy-seventh Congress) [cited to text], which authorize allowances for enlisted men on the retired list".

RETIRED PAY

§ 973a. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Section was from act June 10, 1922, ch. 212, § 17, 42 Stat. 632. Present provisions on this subject are contained in section 115 of Title 37, Pay and Allowances. Prior provisions were contained in act March 2, 1905, ch. 1307, 33 Stat. 831, and in act June 3, 1916, ch. 134, § 40b, as added June 4, 1920, ch. 227, subch. I, § 33, 41 Stat. 777.

§ 980. Rate of pay of retired enlisted men.

REPEALS

Act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, repealed "those portions of the Act of March 2, 1907 [cited to text] * * * which authorize allowances for enlisted men on the retired list."

§ 982a. Computation of pay of enlisted men retired for incapacity.

When an enlisted man is placed on the retired list pursuant to the provisions of section 939 he shall receive 75 per centum of the average pay he was receiving for six months prior to his retirement plus a money allowance of $9.50 per month in lieu of rations and clothing and $6.25 per month in lieu of quarters, fuel, and light: *Provided*, That the money allowances of enlisted men of the Philippine Scouts placed on the retired list under sections 656, 939, 957, and 982a of this title and section 26b of Title 38 shall be the same as those heretofore or from time to time hereafter prescribed by the Secretary of War under existing law for enlisted men of that organization retired after thirty years of service. (June 30, 1941, ch. 263, § 3, 55 Stat. 394.)

ADMINISTRATION OF SECTION

Section 6 of act June 30, 1941, provided Secretary of War should administer the provisions of this section and sections 656, 939, and 957 of this title, and section 26b of Title 38, Pensions, Bonuses, and Veterans' Relief.

REPEALS

Act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, repealed "those portions of * * * the Act of June 30, 1941 (Public Law 140, Seventy-seventh Congress) [cited to text], which authorize allowances for enlisted men on the retired list."

CROSS REFERENCES

Waiver of retired pay for pension, see section 26b of Title 38, Pensions, Bonuses, and Veterans' Relief.

PROMOTIONS OF OFFICERS ON RETIRED LIST

§ 1012. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

§ 1015. Advanced rank for exceptionally meritorious service during World War.

Any commissioned officer of the Army, now retired or hereafter retired, except those retired under the provisions of section 571 of this title, who for services rendered during the World War was officially recommended in writing for promotion to increased rank by a division commander or coordinate or higher authority or by the chief of a staff corps or department, and who has not attained said rank, and who as evidenced by bestowal of Medal of Honor or Distinguished Service Cross or Distinguished Service Medal rendered exceptionally meritorious services or demonstrated gallantry in action beyond the call of duty shall, upon application, be advanced one grade on the retired list: *Provided*, That any such officer on the active or retired list who died or may die prior to the approval of this section, or on the active list who may hereafter die before retirement, shall upon application in his behalf be advanced one grade as of date of death: *Provided further*, That such promotion shall not carry with it any increase of pay or allowances. (As amended July 9, 1942, ch. 501, 56 Stat. 655.)

AMENDMENTS

1942—Act July 9, 1942, cited to text, struck out "below the grade of brigadier general" immediately following "Army".

MISCELLANEOUS PROVISIONS

§ 1026b. Rank, pay, and allowances of Corps of Engineers officer serving as President of Mississippi River Commission.

Any officer of the Corps of Engineers who has served or shall serve four years as President of the Mississippi River Commission and who has been or

shall subsequently be retired, shall, from the date of such retirement, receive the rank, pay, and allowances of a retired major general. (June 15, 1936, ch. 548, as added Aug. 18, 1941, ch. 377, § 3, 55 Stat. 644.)

ARMY AND NAVY NURSE CORPS

§§ 1030, 1031.

CODIFICATION

Sections have been eliminated from the Code. They were from act May 13, 1926, ch. 289, §§ 2, 3, respectively, 44 Stat. 532.

Present provisions on this subject are contained in section 113 of Title 37, Pay and Allowances.

Chapter 27.—MILITARY ACADEMY

MILITARY AND ACADEMIC STAFF

Sec.
1061a. Designation by Secretary of War of titles of departments of instruction and offices of professor (New).

CADETS

1091c. Additional number of cadets; distribution; appointment (New)
1091d. Appointment by Secretary of War of qualified alternatives and candidates recommended by academic board (New).

PAY AND ALLOWANCES

1151. Extra allowances during flight training; aviation clothing and equipment; travel; subsistence; quarters; insurance (New).

SUPERVISION AND GOVERNMENT OF ACADEMY GENERALLY

§ 1043. Course of instruction.

THREE YEAR COURSES DURING WORLD WAR II

Act Oct. 1, 1942, ch. 573, 56 Stat. 763, provided: "That the President be, and he is hereby, authorized to reduce, in his discretion, until the termination of the present war, the course of instruction at the United States Military Academy from four to three years and to graduate classes which have completed such reduced courses of instruction."

MILITARY AND ACADEMIC STAFF

§ 1061a. Designation by Secretary of War of titles of departments of instruction and offices of professor.

The Secretary of War is hereby authorized to prescribe from time to time the titles by which each of the several departments of instruction and offices of professor now or hereafter established at the United States Military Academy shall be known.

Nothing contained in this section shall be construed to affect in any manner the status, rank, precedence, pay, allowances, or eligibility for promotion or retirement, or otherwise to operate in any case or on any account to the prejudice, of any of the professors at the United States Military Academy. (Dec. 14, 1942, ch. 729, 56 Stat. 1049.)

CADETS

§ 1091a. Increase in number of cadets and midshipmen from United States at large.

The number of cadets now authorized by law at the United States Military Academy, and the number of midshipmen now authorized by law at the United States Naval Academy, are each hereby increased by forty from the United States at large, to be appointed by the President from among the sons of officers, soldiers, sailors, and marines of the Army, Navy, and Marine Corps of the United States, including members of the Army Nurse Corps (female) and Navy Nurse Corps (female) employed in the active service by the War Department or Navy Department, who were killed in action or have died, or may hereafter die, of wounds or injuries received, or disease contracted, or preexisting injury or disease aggravated, in active service during the World War (as defined by existing laws providing service connected compensation benefits for World War veterans and their dependents): *Provided*, That the determination of the Veterans' Administration as to service connection of the cause of death shall be final and conclusive and shall be binding upon the Secretary of War and Secretary of the Navy, respectively. (As amended Dec. 1, 1942, ch. 650, 56 Stat. 1024.)

AMENDMENTS

1942—Act Dec. 1, 1942, cited to text, amended section generally by extending its provisions to sons of Army and Navy Nurse Corps (female) by striking clause "or died prior to July 2, 1942" following clause "killed in action", by striking proviso that division of appointments be one-half to officers' sons and one-half to warrant officers' and enlisted men's sons, and by adding the proviso.

§ 1091c. Additional number of cadets; distribution; appointment.

On and after July 1, 1942, there shall be allowed at the United States Military Academy four cadets for each Senator, Representative, Delegate in Congress, and the Resident Commissioner from Puerto Rico, six for the District of Columbia, and two cadets to be selected by the Governor of the Panama Canal from among the sons of civilians residing in the Canal Zone and the sons of civilian personnel of the United States Government and the Panama Railroad Company residing in the Republic of Panama, in addition to the number now authorized to be appointed from the United States at large, and from the enlisted men of the Regular Army and National Guard, and from the sons of deceased officers, soldiers, sailors, and marines. (June 3, 1942, ch. 322, § 1, 56 Stat. 306.)

§ 1091d. Appointment by Secretary of War of qualified alternatives and candidates recommended by academic board.

When on the date of admission of a new class the total number of cadets is below the number authorized, the Secretary of War may bring the corps of cadets to full strength by appointing qualified alternates and candidates recommended by the academic board, two-thirds thereof from qualified alternates and one-third thereof from qualified candidates: *Provided*, That any appointment made under this section shall be an additional appointment and shall not constitute an appointment otherwise authorized by law. (June 3, 1942, ch. 322, § 2, 56 Stat. 306.)

PAY AND ALLOWANCES

§ 1133. Professors and instructors generally.

CODIFICATION

Act June 10, 1922, ch. 212, § 1, 42 Stat. 625, cited to text, was repealed by act June 16, 1942, ch. 413, § 19, 56

Stat. 369, eff. June 1, 1942, and should be eliminated from the citation. It was cited as authority for omitting from this section a provision of R. S. § 1336, as amended by act June 23, 1879, both cited to text, which related to longevity pay of officers. Present provisions on this subject are contained in section 101 of Title 37, Pay and Allowances.

§ 1151. Extra allowances during flight training; aviation clothing and equipment; travel; subsistence; quarters; insurance.

During such time as cadets of the United States Military Academy are undergoing flight training involving participation in regular and frequent aerial flights they shall be issued at Government expense the necessary aviation clothing and equipment for such training; during the course of such training when not quartered at the Military Academy they shall receive the same allowances for travel, subsistence, and quarters as are now or may hereafter be provided for Army aviation cadets; and during the course of such training they shall be entitled to the same insurance benefits as are provided by section 298a–1 of this title for enlisted men of the Army detailed as aviation students: *Provided,* That, upon completion of the prescribed training as aviation students, and until permanently relieved from duty involving participation in regular and frequent aerial flights, the insurance provided shall continue, but the premiums shall be deducted from the pay of the individual concerned and paid as the Secretary of War may direct to the Administrator of Veterans' Affairs; and upon being permanently relieved from duty involving participation in regular and frequent aerial flights, the insurance may be continued at the option and at the expense of the individual concerned. (June 5, 1942, ch. 331, 56 Stat. 310.)

MISCELLANEOUS PROVISIONS

§ 1161a. Librarian.

REPEATED.—Act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 384; Act July 2, 1942, ch. 477, § 1, 56 Stat. 624.

Chapter 28.—SERVICE SCHOOLS, POST SCHOOLS, AND MILITARY INSTRUCTION IN EDUCATIONAL INSTITUTIONS

§ 1176. Instruction of soldiers in addition to military training.

CROSS REFERENCES

Instruction and entertainment in connection with welfare of enlisted personnel, see section 761 of Appendix to Title 50, War.

Chapter 29.—SUPPLIES, STORES, AND SERVICES

REPORTS, RETURNS, AND ACCOUNTING

Sec.

1304. Action on reports of survey and other vouchers pertaining to loss, damage, unsuitability, etc., of property (New).

SALES OR LEASES TO PUBLIC

§ 1262a. Disposition of surplus war materials, limitations; approval of contracts for disposition.

CROSS REFERENCES

Provisions similar to these are also set out in section 546e of Title 34, Navy.

REPORTS, RETURNS, AND ACCOUNTING

§ 1304. Action on reports of survey and other vouchers pertaining to loss, damage, unsuitability, etc., of property.

Hereafter those officers of the Army designated by the Secretary of War, under such regulations as he may prescribe, may take action upon reports of survey and all other vouchers pertaining to the loss, damage, spoilage, unserviceability, unsuitability, or destruction of property of the United States under the control of the War Department, and the action taken by any such officer on said surveys or vouchers shall be final: *Provided,* That in a case where any person or concern is held pecuniarily liable for the loss, damage, spoilage, or destruction of property of the United States under the control of the War Department, such findings shall not be final until approved by the Secretary of War or by the Chief of Finance acting under the authority of the Secretary of War. (Oct. 30, 1941, ch. 465, 55 Stat. 758.)

Chapter 30.—MILITARY POSTS AND CAMPS; QUARTERS AND BARRACKS; TRAINING STATIONS

Sec.

1337a. Limitations on cost of construction of quarters; exclusion of equipment and work outside quarters (New).

CROSS REFERENCES

Prostitution near military camps unlawful, see section 518a of Title 18, Criminal Code and Criminal Procedure.

§ 1336. Letting contracts for erection or repair of buildings, etc.

CROSS REFERENCES

Payment of fixed fee on construction contracts for military posts, see section 269a of Title 40, Public Buildings, Property, and Works.

Transfer from Quartermaster General to Chief of Engineers duties regarding construction, maintenance, and repair of buildings, etc., for the Army, see section 181b of this title.

§ 1337a. Limitation on cost of construction of quarters; exclusion of equipment and work outside quarters.

Limitations heretofore or hereafter placed upon the cost of construction of quarters for commissioned officers, commissioned warrant or warrant officers, and enlisted men of the Army and Navy shall not be construed to prohibit or exclude additional expenditures for equipment and work outside of such quarters, including, but not limited to, providing for the furnishing of electricity, gas, water, sewage disposal, and for roads, walks, grading, and drainage. (Oct. 6, 1942, ch. 580, 56 Stat. 769.)

CROSS REFERENCES

Same provisions also constitute section 558 of Title 34, Navy.

§ 1339. Authorization of permanent barracks or quarters and other structures.

PROFIT ON COST-PLUS CONTRACTS

Fixed fee to be limited to 6 per centum of cost, see section 768 of Appendix to Title 50, War.

CROSS REFERENCES

Acquisition of land, rights pertaining thereto, etc., and construction thereon without compliance with this section, see section 767 of Appendix to Title 50, War.

Acquisition of leasehold and other interests in land and construction thereon without compliance with this section, see section 771 of Appendix to Title 50, War.

Exception in case of strategic network of highways, see section 144 of Title 23, Highways.

Chapter 31.—TRANSPORTATION OF TROOPS AND SUPPLIES; ARMY TRANSPORT SERVICE

Sec.
1371a. Same; employees of United States residing in Alaska (New).

§ 1365. Vessels employed for transporting supplies for Army and Navy.

LEASE OF SHIPS

Ships leased from Maritime Commission and War Shipping Administration or others, see section 766 of Appendix to Title 50, War.

§ 1371a. Same; employees of United States residing in Alaska.

When, in the opinion of the Secretary of War, accommodations are available, transportation on vessels of the Army transport service may be provided, without expense to the United States, to employees of the United States, residing in Alaska, who have been in such employment for a period of not less than two years, and to their families: *Provided,* That except in cases of dire emergency such as sickness or death, the privilege herein granted shall be limited, as to each eligible individual, to one round trip between Alaska and the States during each two-year period from and after November 21, 1941. (Nov. 21, 1941, ch. 483, 55 Stat. 775.)

Chapter 32.—UNIFORM OF ARMY

§ 1393. Protection of the uniform.

It shall be unlawful for any person not an officer or enlisted man of the United States Army, Navy, or Marine Corps to wear the duly prescribed uniform of the United States Army, Navy, or Marine Corps, or any distinctive part of such uniform or a uniform any part of which is similar to a distinctive part of the duly prescribed uniform of the United States Army, Navy, or Marine Corps; and it shall likewise be unlawful for any person not a member of the Women's Army Auxiliary Corps to wear its duly prescribed uniform or any distinctive part thereof, or a uniform any part of which is similar to a distinctive part thereof: *Provided,* That the foregoing provision shall not be construed so as to prevent officers or enlisted men of the National Guard from wearing, in pursuance of law and regulations, the uniform lawfully prescribed to be worn by such officers or enlisted men of the National Guard; nor to prevent members of the organization known as the Boy Scouts of America, or the Naval Militia, or such other organizations as the Secretary of War or the Secretary of the Navy may designate, from wearing their prescribed uniforms; nor to prevent persons who in time of war have served honorably as officers of the United States Army, Navy, or Marine Corps, Regular or Volunteer, and whose most recent service was terminated by an honorable discharge, muster out, or resignation, from wearing, upon occasions of ceremony, the uniform of the highest grade they have held by brevet or other commission in such Regular or Volunteer service; nor to prevent any person who has been honorably discharged from the United States Army, Navy, or Marine Corps, Regular or Volunteer, from wearing his uniform from the place of his discharge to his home, within three months after the date of such discharge; nor to prevent the members of military societies composed entirely of honorably discharged officers or enlisted men, or both, of the United States Army, Navy, or Marine Corps, Regular or Volunteer, from wearing, upon occasions of ceremony, the uniform duly prescribed by such societies to be worn by the members thereof; nor to prevent the instructors and members of the duly organized cadet corps of a State university, State college, or public high school offering a regular course in military instruction from wearing the uniform duly prescribed by the authorities of such university, college, or public high school for wear by the instructors and members of such cadet corps; nor to prevent the instructors and members of the duly organized cadet corps of any other institution of learning offering a regular course in military instruction, and at which an officer or enlisted man of the United States Army, Navy, or Marine Corps is lawfully detailed for duty as instructor in military science and tactics, from wearing the uniform duly prescribed by the authorities of such institution of learning for wear by the instructors and members of such cadet corps; nor to prevent civilians attendant upon a course of military or naval instruction authorized and conducted by the military or naval authorities of the United States from wearing, while in attendance upon such course of instruction, the uniform authorized and prescribed by such military or naval authorities for wear during such course of instruction; nor to prevent any person from wearing the uniform of the United States Army, Navy, or Marine Corps in any playhouse or theater or in moving-picture films while actually engaged in representing therein a military or naval character not tending to bring discredit or reproach upon the United States Army, Navy, or Marine Corps; nor to prevent graduates of Air Corps advanced flying schools or Air Corps service schools who are citizens of foreign countries from wearing the appropriate aviation badges of the Army in such manner and subject to such regulations as the Secretary of War may prescribe: *Provided further,* That the uniforms worn by officers or enlisted men of the National Guard, or by the members of the military societies or the instructors and members of the cadet corps referred to in the preceding proviso shall include some distinctive mark or insignia to be prescribed by the Secretary of War or the Secretary of the Navy to distinguish such uniforms from the uniforms of the United States Army, Navy, and Marine Corps: *And provided further,* That the members of the military societies and the instructors and members of the cadet corps hereinbefore mentioned shall not wear the insignia of rank prescribed to be worn by officers of the United States Army, Navy, or Marine Corps, or any insignia of rank similar thereto.

Any person who offends against the provisions of this section shall, on conviction, be punished by a fine not exceeding $300, or by imprisonment not exceeding six months, or by both such fine and imprisonment: *Provided,* That hereafter, upon the discharge or furlough to the reserve of an enlisted man, all uniform outer clothing then in his possession, except such articles as he may be permitted to wear from the place of termination of his active service to his home, as authorized by this section, will be retained for military use: *Provided further,* That upon the release from Federal service of an enlisted man of the National Guard called as such into the service of the United States, all uniform outer clothing then in his possession shall be taken up and accounted for as property issued to the National Guard of the State to which the enlisted man belongs, in the manner prescribed by section 49 of Title 32: *And provided further,* That when an enlisted man is discharged otherwise than honorably, all uniform outer clothing in his possession shall be retained for military use, and, when authorized by regulations prescribed by the Secretary of War or the Secretary of the Navy, a suit of citizen's outer clothing to cost not exceeding $15 may be issued to such enlisted man: *And provided further,* That officers and members of the National Homes (Veterans Administration) may, regardless of the preceding provisions of this section, wear such uniforms as the Secretary of War or the Secretary of the Navy may authorize. (June 3, 1916, ch. 134, § 125, 39 Stat. 216; July 9, 1918, ch. 143, subch. XVII, § 10, 40 Stat. 891; June 4, 1920, ch. 228, § 8, 41 Stat. 836; July 3, 1926, ch. 781, 44 Stat. 891; July 3, 1930, ch. 863, 46 Stat. 1016; May 14, 1942, ch. 312, § 18, 56 Stat. 282; June 6, 1942, ch. 382, 56 Stat. 328.)

AMENDMENTS

1942—Act June 6, 1942, cited to text, inserted provision in last proviso relating to citizens of foreign countries who are graduates of Air Corps schools.

Act May 14, 1942, cited to text, amended portion of first sentence preceding first proviso.

CROSS REFERENCES

Coast Guard, this section made applicable to, see section 39 of Title 14, Coast Guard.

Chapter 33.—MILITARY DECORATIONS AND BADGES

Sec.
1408b. Legion of Merit and Medal for Merit (New).
1423a. Foreign decorations awarded members of armed forces during World War II (New).
1423b. Decorations to units or members of armed forces of cobelligerents during World War II (New).

CROSS REFERENCES

Medals for persons serving in merchant marine, see sections 751, 752 of Appendix to Title 50, War.

§ 1408b. Legion of Merit and Medal for Merit.

(1) There is hereby created a decoration to be known as the "Legion of Merit", which shall have suitable appurtenances and devices and not more than four degrees, and which the President, under such rules and regulations as he shall prescribe, may award to (a) personnel of the armed forces of the United States and of the Government of the Philippines and (b) personnel of the armed forces of friendly foreign nations who, since the proclamation of an emergency by the President on September 8, 1939, shall have distinguished themselves by exceptionally meritorious conduct in the performance of outstanding services.

(2) There is hereby created a decoration to be known as the "Medal for Merit", which shall have distinctive appurtenances and devices and only one degree, and which the President, under such rules and regulations as he shall prescribe, may award to such civilians of the nations prosecuting the war under the joint declaration of the United Nations and of other friendly foreign nations as have, since the proclamation of an emergency by the President on September 8, 1939, distinguished themselves by exceptionally meritorious conduct in the performance of outstanding services: *Provided,* That awards to civilians of foreign nations shall be only for the performance of an exceptionally meritorious or courageous act or acts in furtherance of the war efforts of the United Nations. (July 20, 1942, ch. 508, § 2, 56 Stat. 662.)

APPROPRIATIONS

Section 3 of act July 20, 1942, cited to text, provided as follows: "There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for the purpose of carrying out the provisions of this Act (affecting sections 1408b and 1424a of this title)."

§ 1412. Star for gallantry not warranting medal or cross.

For each citation of any person for gallantry in action while serving in any capacity with the Army of the United States, published in orders issued from the headquarters of a force commanded by, or which is the appropriate command of, a general officer, not warranting the award of a medal of honor or distinguished-service cross, he or she shall be permitted to wear, as the President shall direct, a silver star three-sixteenths of an inch in diameter. (As amended Dec. 15, 1942, ch. 736, 56 Stat. 1052.)

AMENDMENTS

1942—Act Dec. 15, 1942, cited to text, substituted "of any person" for "of an officer or enlisted man" and inserted "while serving in any capacity with the Army of the United States."

§ 1423a. Foreign decorations awarded members of armed forces during World War II.

Officers and enlisted men of the armed forces of the United States are hereby authorized during the present war and for a year thereafter to accept from the governments of cobelligerent nations or the other American republics such decorations, orders, medals, and emblems, as may be tendered them, and which are conferred by such governments upon members of their own military forces, hereby expressly granting the consent of Congress required for this purpose by clause 8 of section 9, article I, of the Constitution: *Provided,* That any such officer or enlisted man is hereby authorized to accept and wear any decoration, order, medal, or emblem heretofore bestowed upon such person by the government of a cobelligerent nation or of an American republic. (July 20, 1942, ch. 508, § 1, 56 Stat. 662.)

CROSS REFERENCES

Appropriations, see note under section 1408b of this title.

§ 1423b. Decorations to units or members of armed forces of cobelligerents during World War II.

For the duration of the present war and six months thereafter the President is authorized, under regulations to be prescribed by him, to confer such decorations and medals as may be authorized in the military service of the United States upon units of, or upon any person serving in any capacity with, the military forces of the countries now, or which may hereafter be, engaged with the United States in the present war. (Dec. 17, 1942, ch. 763, § 1, 56 Stat. 1056.)

APPROPRIATION

Section 2 of act Dec. 17, 1942, cited to text, provided as follows: "There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for the purpose of carrying out the provisions of this Act (section 1423b)."

Chapter 34.—DESERTION

§ 1431. Compensation for arresting deserters.

REPEALED.—Act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 371; Act July 2, 1942, ch. 477, § 1, 56 Stat. 615.

Chapter 35.—UNITED STATES DISCIPLINARY BARRACKS

§ 1460. Donation to dishonorably discharged prisoners.

REPEALED.—Act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 371; Act July 2, 1942, ch. 477, § 1, 56 Stat. 615.

CROSS REFERENCES

Donation upon discharge for fraudulent enlistment, see section 657 of this title.

Fraudulent enlistment, donation and transportation allowed to persons discharged for, see section 919 of this title.

Chapter 36.—ARTICLES OF WAR

I. PRELIMINARY PROVISIONS

§ 1473. Persons subject to military law (article 2).

CROSS REFERENCES

Women's Army Auxiliary Corps, application of Articles of War to, see section 1714 of this title.

II. COURTS MARTIAL

G. ACTION BY APPOINTING OR SUPERIOR AUTHORITY

§ 1522. Review; hearing (article 50½).

* * * * *

Except as herein provided, no authority shall order the execution of any other sentence of a general court-martial involving the penalty of death, dismissal not suspended, dishonorable discharge not suspended, or confinement in a penitentiary, unless and until the board of review shall, with the approval of the Judge Advocate General, have held the record of trial upon which such sentence is based legally sufficient to support the sentence; except that the proper reviewing or confirming authority may upon his approval of a sentence involving dishonorable discharge or confinement in a penitentiary order its execution if it is based solely upon findings of guilty of a charge or charges and a specification or specifications to which the accused has pleaded guilty. When the board of review, with the approval of the Judge Advocate General, holds the record in a case in which the order of execution has been withheld under the provisions of this paragraph legally sufficient to support the findings and sentence, the Judge Advocate General shall so advise the reviewing or confirming authority from whom the record was received, who may thereupon order the execution of the sentence. When in a case in which the order of execution has been withheld under the provisions of this paragraph, the board of review holds the record of trial legally insufficient to support the findings or sentence, either in whole or in part, or that errors of law have been committed injuriously affecting the substantial rights of the accused, and the Judge Advocate General concurs in such holding of the board of review, such findings and sentence shall be vacated in whole or in part in accord with such holding and the recommendations of the Judge Advocate General thereon, and the record shall be transmitted through the proper channels to the convening authority for a rehearing or such other action as may be proper. In the event that the Judge Advocate General shall not concur in the holding of the board of review, the Judge Advocate General shall forward all the papers in the case, including the opinion of the board of review and his own dissent therefrom, directly to the Secretary of War for the action of the President, who may confirm the action of the reviewing authority or confirming authority below, in whole or in part with or without remission, mitigation, or commutation, or may disapprove, in whole or in part, any finding of guilty, and may disapprove or vacate the sentence, in whole or in part: *Provided*, That the functions prescribed in this paragraph to be performed by the President may be performed by the Secretary of War or Acting Secretary of War: *Provided further*, That whenever a branch of the office of the Judge Advocate General is established, under the provisions of the last paragraph of this article, with a distant command, such functions may be performed by the commanding general of such distant command in all cases in which the board of review in such branch office is empowered to act and in which the commanding general of such distant command is not the appointing or confirming authority.

* * * * *

Every record of trial by general court-martial, examination of which by the board of review is not hereinbefore in this article provided for, shall nevertheless be examined in the Judge Advocate General's Office; and if found legally insufficient to support the findings and sentence, in whole or in part, shall be examined by the board of review, and the board, if it also finds that such record is legally insufficient to support the findings and sentence, in whole or in part, shall, in writing, submit its opinion to the Judge Advocate General, who shall transmit the record and the board's opinion, with his recommendations, directly to the Secretary of War for the action of the President. In any such case the President may ap-

§ 1702. Director; Assistant Directors, and field directors; appointment; pay and allowances.

From women citizens of the United States, the Secretary of War is authorized to appoint the Director and such Assistant Directors and field directors as he from time to time may deem necessary and advisable, all of such appointees to serve during the pleasure of the Secretary. The Director shall receive pay and allowances at the rate now or hereafter provided by law for a commissioned officer of the Regular Army, without dependents, who is entitled to receive the pay of the sixth pay period. The Director, under the direction of the Chief of Staff of the Army of the United States, shall advise the War Department on matters pertaining to the establishment of the Women's Army Auxiliary Corps; shall operate and administer the corps in accordance with normal military procedure of command and administration and such regulations as may be prescribed by the Secretary of War; shall make recommendations as to plans and policies concerning the employment, training, supply, welfare, and discipline of the corps; and shall perform such other duties as may be prescribed by the Secretary. Each Assistant Director shall receive pay and allowances at the rate now or hereafter provided by law for a commissioned officer of the Regular Army, without dependents, who is entitled to receive the pay of the fifth pay period; and each field director shall receive pay and allowances at the rate now or hereafter provided by law for a commissioned officer of the Regular Army, without dependents, who is entitled to receive the pay of the fourth pay period. Each Assistant Director and field director shall perform such duties as may be prescribed by regulations published by the Secretary of War. (May 14, 1942, ch. 312, § 2, 56 Stat. 278, as amended Oct. 26, 1942, ch. 627, § 1, 56 Stat. 988.)

AMENDMENTS

1942—Act Oct. 26, 1942, amended section by adding rank of field directors, and changing rate of pay from stated sum to correspond to pay periods of like commissioned officers of Regular Army.

§ 1703. Officers; candidate training schools; selection, training, transportation, pay, etc., of candidates; appointment and pay of officers.

The Secretary is authorized to establish and maintain such number of schools as he may consider necessary for the purpose of training candidates for officers of the corps. The Secretary may establish by regulations the qualifications for entry into such schools, the course of study to be pursued, and the requirements for graduation therefrom. Candidates for such schools may be selected from enrolled members of the Women's Army Auxiliary Corps or from women volunteers who are citizens of the United States. Transportation in kind and subsistence may be authorized by the Secretary for such candidates from the place from which authorized to proceed to such schools, and return, or, in lieu of furnishing such transportation in kind and subsistence, to pay them travel allowances at the rate of 5 cents per mile and subsistence allowances at the rate of 1 cent per mile for the distance of such journeys by the shortest usually traveled routes. Payment of such allowances for return journeys may be made in advance of the actual performance thereof. During the attendance of such candidates at such schools, they shall be furnished living quarters, uniforms as hereinafter provided, medical and dental service, medicines, medical and hospital supplies, hospitalization, subsistence, textbooks, necessary school supplies, and pay. All enrolled members of the corps shall receive the pay and allowances of their grade as hereinafter provided, and all other candidates shall receive pay at the rate of $50 per month. The Secretary may appoint officers in such number as he may deem necessary for the proper administration of the corps in the grades of first officer, second officer, and third officer, and with such responsibilities as he may direct. First officers, second officers, and third officers shall receive pay and allowances at the rate now or hereafter provided by law for commissioned officers of the Regular Army, without dependents, who are entitled to receive the pay of the third, second, and first pay periods, respectively. (May 14, 1942, ch. 312, § 3, 56 Stat. 278, as amended Oct. 26, 1942, ch. 627, § 1, 56 Stat. 988.)

AMENDMENTS

1942—Act Oct. 26, 1942, amended section by allowing enrolled members of corps to become officer candidates, by making transportation allowances available for candidates, and by changing the rate of pay from stated sum to correspond to pay periods of like commissioned officers of the Regular Army.

§ 1704. Enrolled personnel; qualifications; distribution in seven enlisted grades; pay and allowances.

The Secretary is authorized to have enrolled in the corps, in addition to the Director, Assistant Director, field directors, and officers hereinabove provided for, by voluntary enrollment, women of excellent character in good physical health, between the ages of twenty-one and forty-five years and citizens of the United States. The personnel of the corps so enrolled shall be distributed, in accordance with regulations prescribed by the Secretary of War, in seven grades corresponding to the seven enlisted grades in the Regular Army; and the Secretary shall have complete authority to define the qualifications for all of the grades in which such personnel are so distributed. Personnel in each of the seven grades shall receive pay and allowances at the rates now or hereafter provided by law for enlisted men, without dependents, in the corresponding enlisted grades in the Regular Army. (May 14, 1942, ch. 312, § 4, 56 Stat. 279, as amended Oct. 26, 1942, ch. 627, § 1, 56 Stat. 988.)

AMENDMENTS

1942—Act Oct. 26, 1942, amended section generally, which prior to amendment related to ration and quarters allowances for Director, Assistant Directors, and officers only.

§ 1705. Quarters provided for members of corps.

The Secretary shall, so far as practicable, provide quarters for the members of the corps so enrolled either on established Army posts, camps, or stations, or on those to be established, or in such other places as he may direct, and may use any of the facilities of the Army for such purposes. (May 14, 1942, ch. 312, § 5, 56 Stat. 279, as amended Oct. 26, 1942, ch. 627, § 1, 56 Stat. 988.)

AMENDMENTS

1942—Act Oct. 26, 1942, cited to text, amended section generally, which prior to amendment related to enrolled personnel, qualifications, ratings, etc.

§ 1706. Subsistence or subsistence allowances.

The Secretary shall procure and furnish subsistence to all members of the corps, exclusive of the Director, Assistant Directors, field directors, and officers, which shall conform so far as is practicable to the subsistence of the Army: *Provided,* That when subsistence in kind is not furnished, the Secretary, by regulation, shall provide for payment of allowances in lieu thereof. (May 14, 1942, ch. 312, § 6, 56 Stat. 279, as amended Oct. 26, 1942, ch. 627, § 1, 56 Stat. 988.)

AMENDMENTS

1942—Act Oct. 26, 1942, amended section by adding rank of field directors.

§ 1707. Oath; induction; term of service.

The Secretary shall prescribe the form of oath which shall be required of all the members of the corps and shall by regulation provide for the induction, including fingerprinting, of all members of the corps. The term of service for all members of the corps shall be one year: *Provided,* That the Secretary may discharge any member for cause, disability, or for the convenience of the Government: *And provided further,* That in time of war, or of national emergency declared by Congress or the President, the Secretary may, by order, extend the term of service to include the period of the war or national emergency plus not to exceed six months, and each contract of enrollment or certificate of appointment shall contain a statement to that effect. (May 14, 1942, ch. 312, § 7, 56 Stat. 279.)

§ 1708. Uniforms, insignia, accessories, and equipment; accountability.

The Secretary shall prescribe uniforms, insignia, accessories, and equipment for the corps and shall procure and furnish to all members thereof, including the Director, Assistant Directors, field directors, and officers, such uniforms, headpieces, shoes, ornaments, insignia of rank and accessories, as well as such organization equipment and supplies, as may be required. The responsibility and accountability of the various individuals and officers for individual clothing and equipment, and for organization equipment and supplies, shall conform so far as is practicable, to the laws and regulations pertaining to the Army in like cases. (May 14, 1942, ch. 312, § 8, 56 Stat. 280, as amended Oct. 26, 1942, ch. 627, § 2, 56 Stat. 990.)

AMENDMENTS

1942—Act Oct. 26, 1942, § 2, amended this section by inserting "field directors" in first sentence.

§ 1709. Regulations for travel and travel allowances.

The Secretary shall prescribe regulations for travel and for the payment of travel allowances, including travel allowances from the place of discharge to the place of acceptance for enrollment or appointment, and such regulations and allowances shall be similar to those for travel of the Army. (May 14, 1942, ch. 312, § 9, 56 Stat. 280.)

§ 1710. Injuries, sickness, etc.; medical, dental, and hospital services and supplies for injuries, etc., during enrollment; use of Army facilities and personnel.

The Secretary shall provide medical and dental services, hospitalization, medicines, and medical and hospital supplies for each member of the corps for injuries, sickness, and disease during the time such member is actually serving her enrollment or appointment, such services to conform as nearly as practicable to similar services rendered to the personnel of the Army; and the facilities and personnel of the Army may be used for such services. (May 14, 1942, ch. 312, § 10, 56 Stat. 280.)

§ 1711. Same; benefits for injury, death, etc., in line of duty on active duty or training; medical care; funeral and burial expenses; transportation of remains.

If any member of the corps is physically injured or otherwise incapacitated in line of duty while on active duty, while engaged in authorized training without pay or while engaged in authorized travel with or without pay, or if any member dies as the result of such physical injury or other incapacity, she or her beneficiary shall be entitled to all the benefits prescribed by law for civilian employees of the United States who are physically injured while in the performance of duty or who die as a result thereof, and the United States Employees' Compensation Commission shall have jurisdiction in such cases and shall perform the same duties with reference thereto as in the cases of other civilian employees of the United States so injured or otherwise incapacitated: *Provided,* That the benefits shall accrue to any such member or her beneficiary whether the disability or death is the result of sickness or disease contracted in line of duty, while on active duty, when such sickness or disease is proximately caused by service on active duty: *Provided further,* That employees' compensation under this chapter shall not be paid concurrently with active-duty pay or pension based upon active service: *And provided further,* That for the purpose of determining the benefits to which they are entitled under the provisions of this chapter, members of the corps physically injured or otherwise incapacitated when engaged in authorized training without pay will be held and considered as receiving the pay and allowances they would have received if in a pay status.

The Secretary, under such regulations as he may prescribe, may authorize and require the hospitalization, medical and surgical treatment, and domiciliary care so long as any or all are necessary of members of the corps injured as hereinabove set out and the Secretary is authorized to incur obligations with respect thereto without reference to their line of duty status: *Provided,* That this shall not apply to members of the corps who are treated in private hospitals or by civilian physicians while on furloughs or leaves of absence in excess of twenty-four hours. Members of the corps who suffer injury or contract disease in line of duty while on active duty or while engaged in authorized training without pay shall, under such regulations as the Secretary may prescribe, be en-

titled at Government expense to such hospitalization, rehospitalization, medical and surgical care in hospital and at their homes as is necessary for the appropriate treatment of such injury or disease until discharged from service, released from active duty, or released from authorized training without pay and during such time the period of such hospitalization or rehospitalization, but not for more than an aggregate of six months after the termination of service if on active duty with pay, to the pay and allowances, whether in money or in kind, that they were entitled to receive at the time such injury was suffered or disease contracted and to the necessary transportation incident to such hospitalization, rehospitalization, and return to their homes when discharged from hospital and such pay and allowances shall be in lieu of monthly compensation payable under the first paragraph of this section, during the period covered thereby; and for any period of hospitalization or rehospitalization when they are not entitled to pay and allowances under the preceding provision they shall be entitled to subsistence at Government expense. In the event any member of the corps dies during her period of enlistment or appointment, the necessary expense for the recovery of the body, its preparation for burial, including the use of such of the uniform and articles of clothing issued to her as may be required, interment or cremation, and transportation of remains, including round-trip transportation and subsistence of an escort to her home or the place where she received orders or enrolled or was appointed, or to such other place as her relatives may designate provided the distance to such other place be not greater than the distance to her home, shall be paid by the United States: *Provided further,* That if the death of the member occurs as a result of an injury in line of duty while on active duty, while engaged in authorized training without pay, or while engaged in authorized travel with or without pay, and while such member is entitled to receive the benefits of sections 751–791 and 793 of Title 5, the funeral and burial expenses shall be provided by the United States Employees' Compensation Commission under the provisions of section 761 of Title 5, and in addition to the authority contained in that section, the Commission may embalm and transport the body, in a hermetically sealed casket if necessary, to the home of the member. (May 14, 1942, ch. 312, § 11, 56 Stat. 280.)

REFERENCES IN TEXT

Words "this chapter" read "this Act" in act May 14, 1942, cited to text. Besides this chapter, such act also affected section 1393 of this title and section 511 (1) of Appendix to Title 50, War, and contained a further provision authorizing appropriations.

§ 1712. Status of corps in relation to Army; enrollment of nurses.

The corps shall not be a part of the Army, but it shall be the only women's organization authorized to serve with the Army, exclusive of the Army Nurse Corps. Nurses may be enrolled in the corps but nothing in this chapter shall be construed to affect or change the Army Nurse Corps as now established by law. (May 14, 1942, ch. 312, § 12, 56 Stat. 281.)

REFERENCES IN TEXT

Words "this chapter" read "this Act" in act May 14, 1942, cited to text. Besides this chapter, such act also affected section 1393 of this title and section 511 (1) of Appendix to Title 50, War, and contained a further provision authorizing appropriations.

§ 1713. Administration of Corps by Secretary of War; regulations; utilization of facilities of Department, Army, and Employment Service.

The corps shall be administered by the Secretary through the channels of command of the Army, pursuant to such regulations as the Secretary may promulgate. The Secretary is hereby authorized to prepare and issue any and all regulations, rules, or orders and to employ any and all of the facilities of the War Department and of the Army of the United States to carry into effect the provisions of this chapter. The Secretary is further authorized to utilize the services of the United States Employment Service to determine the qualifications of applicants for admission into the corps. (May 14, 1942, ch. 312, § 13, 56 Stat. 281.)

REFERENCES IN TEXT

Words "this chapter" read "this Act" in act May 14, 1942, cited to text. Besides this chapter, such act also affected section 1393 of this title and section 511 (1) of Appendix to Title 50, War, and contained a further provision authorizing appropriations.

§ 1714. Disciplinary regulation; applicability of Articles of War.

The members of the corps shall be subject to such disciplinary regulations as the Secretary may prescribe, including provisions for the punishment of major infractions by summary discharge from the corps, and shall be subject to the Articles of War pursuant to section 1473 of this title when applicable. (May 14, 1942, ch. 312, § 14, 56 Stat. 281.)

CROSS REFERENCES

Articles of War, see section 1471 et seq. of this title.

§ 1715. Leave; reemployment, etc., of Government employees upon termination of service in corps.

Provisions for leave now applicable to the Army of the United States shall also apply to members of the corps. In the case of any person who has left or leaves a position in the employ of the United States, its Territories, or possessions, or the District of Columbia, to join the corps, such person shall, upon the termination of her period of service in the corps, be restored to such position or to a position of like seniority, status, and pay, such restoration to be without loss of seniority; she shall further be entitled to participate in all benefits pursuant to established rules and practices relating to employees on furlough or leave of absence. (May 14, 1942, ch. 312, § 15, 56 Stat. 282.)

§ 1716. Promotions in grades of officers.

Promotion in all grades of officers who have established or may hereafter establish their qualifications for such promotion shall be made under such regulations as may be prescribed by the Secretary. (May 14, 1942, ch. 312, § 16, 56 Stat. 282.)

§ 1717. Relief of members from active duty; call or recall to active duty; status and privileges while on inactive duty.

Under such regulations as the Secretary of War may prescribe, members of the corps may be relieved from active duty and called or recalled thereto at any time during their period of service. While on an inactive duty status such members shall not be entitled to pay or allowances in lieu of quarters or subsistence and shall not by reason solely of their appointments, oaths, commissions, enlistments, or status as such members, or any duties or functions performed, be held or deemed to be officers or employees of the United States, or persons holding any office of trust or profit, or discharging any official function under or in connection with any department of the Government of the United States. (May 14, 1942, ch. 312, § 17, 56 Stat. 282.)

§ 1718. Appropriations.

There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for the purpose of carrying out the provisions of this chapter. (May 14, 1942, ch. 312, § 20, 56 Stat. 282.)

§ 1719. Allotments from pay.

The Secretary of War is authorized to permit members of the Women's Army Auxiliary Corps to make allotments from their pay, under such regulations as he may prescribe, for purposes which in his discretion warrant such action. (Oct. 26, 1942, ch. 627, § 3, 56 Stat. 990.)

CODIFICATION

This section is not part of Women's Army Auxiliary Act of 1942, which constitutes this chapter.

TITLE 11.—BANKRUPTCY

Chapter 9.—COMPOSITION OF INDEBTEDNESS OF LOCAL TAXING AGENCIES

§ 404. Termination of jurisdiction.

Jurisdiction conferred on any court by section 401 of this title shall not be exercised by such court after June 30, 1946, except in respect of any proceeding initiated by filing a petition under section 403 (a) of this title on or prior to June 30, 1946. (As amended June 22, 1942, ch. 434, 56 Stat. 377.)

AMENDMENTS

1942—Act June 22, 1942, cited to text, amended section by substituting "1946" for "1942".

Chapter 15.—RAILROAD ADJUSTMENTS (New)

SUBCHAPTER I—JURISDICTION

Sec
1200. Additional jurisdiction of bankruptcy courts.

SUBCHAPTER II—DEFINITIONS

1205. In general.
1206. Creditors affected by plan.

SUBCHAPTER III—PETITION AND POWERS OF COURT

1210. Filing petition; requisites; place; contents.
1211. Same; petition of corporation related to petitioner as owner, lessor, or obligor on securities.
1212. Same; filing fee.
1213. Convention of three judge court to act on proceedings.
1214. Approval or dismissal of petition.
1215. Exclusive jurisdiction of court upon approving petition.

SUBCHAPTER IV—HEARINGS

1220. Time, place, and notice of hearing; intervention of parties; right to appear; allowances.
1221. Approval, or modification and approval, of plan after hearing.
1222. United States as stockholder or creditor; representation by Secretary of Treasury.

SUBCHAPTER V—PROCEEDINGS SUBSEQUENT TO APPROVAL OF PETITION

1225. Approval and confirmation of plan; requisites.
1226. Stay of actions.
1227. Dismissal of proceedings upon failure of confirmation within one year.
1228. Payments to affected creditors pending final approval or dismissal.
1229. Same; presentation of securities for receipting payments.

SUBCHAPTER VI—TAX PROVISIONS

1235. Exemption of securities and conveyances.
1236. Notices and information to Secretary of Treasury.
1237. Same; order fixing time for confirmation of plan.
1238. Determination of U. S. tax and customs claims; suspension of statute of limitations.

SUBCHAPTER VII—INTERSTATE COMMERCE COMMISSION

1240. Action by Commission on application to issue or modify securities.

SUBCHAPTER VIII—FINAL DECREE AND REVIEW

Sec.
1245. Review by Supreme Court of final orders and decrees.
1246. Retention of jurisdiction; reports of execution of plan.

SUBCHAPTER IX—FILING RECORD WITH COMMISSION

1250. Transmission of copies of all papers filed within court.

SUBCHAPTER X—TERMINATION OF JURISDICTION

1255. Date of termination.

HISTORY OF RAILROAD ADJUSTMENT PROVISIONS

This chapter constitutes chapter XV of the Bankruptcy Act of July 1, 1898, ch. 541, as added by act Oct. 16, 1942, ch. 610, 56 Stat. 787. A prior chapter XV of the Bankruptcy Act, as added by act July 28, 1939, ch. 393, 53 Stat. 1134, terminated by its own provisions on July 31, 1940, except in respect of proceedings initiated on or before that date.

SUBCHAPTER I.—JURISDICTION

§ 1200. Additional jurisdiction of bankruptcy courts.

In addition to the jurisdiction otherwise exercised, courts of bankruptcy shall exercise original jurisdiction, as provided in this chapter, for postponements or modifications of debt, interest, rent, and maturities or for modifications of the securities or capital structures of railroads. (July 1, 1898, ch. 541, § 700, as added Oct. 16, 1942, ch. 610, 56 Stat. 787.)

PRIOR LAW

Former section 1200, containing provisions similar to this section, was from section 700 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1134, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

SUBCHAPTER II.—DEFINITIONS

§ 1205. In general.

The following terms, as used in this chapter, unless a different meaning is plainly required by the context, shall be construed as follows:

(1) "Petitioner" means any carrier as defined in section 20a of Title 49, excluding any corporation in equity receivership or in proceedings for reorganization under section 205 of this title, petitioning for a plan of adjustment, as hereinafter defined, or any corporation filing a petition under the provisions of section 1211 of this chapter.

(2) "Claims" includes debts whether liquidated or unliquidated, certificates of deposits of securities (other than stock and option warrants to subscribe to stock), including demands and obligations of whatever character made, assumed, or guaranteed by the petitioner.

(3) "Debt" shall be considered to include all claims held or owned by "creditors" as hereinafter defined.

(4) "Creditors" shall include all holders of claims, demands, and obligations of whatever character against the petitioner or its property, whether or not such claims would otherwise constitute provable claims in bankruptcy, including the holders of claims made, assumed, or guaranteed by the petitioner.

(5) "Securities" shall include those defined in section 20a of Title 49, also securities in respect of which any carrier, as defined in section 20a of Title 49, has assumed any obligation or liability as lessor, lessee, guarantor, endorser, surety, or otherwise, and also certificates of deposit and all other evidences of ownership of or interest in securities.

(6) "Commission" refers to the Interstate Commerce Commission.

(7) "Adjustment" shall include postponements or modifications of debt, interest, rent, and maturities and modifications of the securities or capital structures. (July 1, 1898, ch. 541, § 705, as added Oct. 16, 1942, ch. 610, 56 Stat. 787.)

PRIOR LAW

Former section 1205, containing provisions similar to this section, was from section 705 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1134, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1206. Creditors affected by plan.

No creditor shall be deemed to be "affected" by any plan unless such plan proposes a modification of the evidence of debt or other instrument defining the rights of such creditor, or a modification of the security, if any, for the claim of such creditor. (July 1, 1898, ch. 541, § 706, as added Oct. 16, 1942, ch. 610, 56 Stat. 788.)

PRIOR LAW

Former section 1206, containing provisions similar to this section, was from section 706 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1135, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

SUBCHAPTER III.—PETITION AND POWERS OF COURT

§ 1210. Filing petition; requisites; place; contents.

Any railroad corporation not in equity receivership or in process of reorganization under section 205 of this title at the time of filing its petition hereunder, and which has not been in equity receivership or in process of reorganization under said section 205 within ten years prior to the filing of such petition, which shall have—

(1) prepared a plan of adjustment and secured assurances satisfactory to the Commission of the acceptance of such plan from creditors holding at least 25 per centum of the aggregate amount of all claims affected by said plan of adjustment (including all such affected claims against said corporation, its parents, and subsidiaries); and

(2) thereafter obtained an order from the Commission (but not of a division thereof) under section 20a of Title 49 authorizing the issuance or modification of securities (other than securities held by, or to be issued to, Reconstruction Finance Corporation) as proposed by such plan of adjustment as filed, or as modified by, or with the approval of, the Commission, such order of the Commission to include also specific findings—

(a) that such corporation is not in need of financial reorganization of the character provided for under section 205 of this title;

(b) that such corporation's inability to meet its debts matured or about to mature is reasonably expected to be temporary only; and

(c) that such plan of adjustment, after due consideration of the probable prospective earnings of the property in the light of its earnings experience and of such changes as may reasonably be expected—

(i) is in the public interest and in the best interests of each class of creditors and stockholders;

(ii) is feasible, financially advisable, and not likely to be followed by the insolvency of said corporation, or by need of financial reorganization or adjustment;

(iii) does not provide for fixed charges (of whatsoever nature including fixed charges on debt, amortization of discount on debt, and rent for leased roads), in an amount in excess of what will be adequately covered by the probable earnings available for the payment thereof;

(iv) leaves adequate means for such future financing as may be requisite;

(v) is consistent with adequate maintenance of the property; and

(vi) is consistent with the proper performance by such railroad corporation of service to the public as a common carrier, will not impair its ability to perform such service:

Provided, That in making the foregoing specific findings the Commission shall scrutinize the facts independently of the extent of acceptances of such plan and of any lack of opposition thereto: *Provided further,* That an order of the Commission (or of a Division thereof) under section 20a of Title 49, made prior to October 16, 1942, authorizing the issuance or modification of securities as proposed by a plan of adjustment (other than securities held by, or to be issued to, Reconstruction Finance Corporation), shall be effective for the purpose of this subparagraph (2) of the first sentence of section 1210 of this title, notwithstanding failure to include therein the foregoing specific findings, if such order did include the specific findings that such proposed issuance or modification of securities is compatible with the public interest, is consistent with the proper performance by the railroad corporation of service to the public as a common carrier, and will not impair its ability to perform such service; and

(3) secured assents to such plan of adjustment or such plan of adjustment as modified by, or with approval of, the Commission, by creditors holding more than two-thirds of the aggregate amount of the claims affected by said plan, which two-thirds shall include at least a majority of the aggregate amount of the claims of each affected class,

may file in the United States district court in whose territorial jurisdiction such railroad corporation has had its principal executive or principal operating

office during the preceding six months or a greater period thereof, its petition averring that it is unable to meet its debts, matured or about to mature, and desires to carry out the plan of adjustment.

A copy of the order obtained from the Commission, as above provided, shall be filed with the petition and made a part thereof. (July 1, 1898, ch. 541, § 710, as added Oct. 16, 1942, ch. 610, 56 Stat. 788.)

PRIOR LAW

Former section 1210, containing provisions similar to this section, was from section 710 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1135, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1211. Same; petition of corporation related to petitioner as owner, lessor, or obligor on securities.

Any corporation which has complied with subparagraphs (1), (2), and (3) of the first sentence of section 1210 of this title, and in which corporation the majority of the capital stock having power to vote for the election of directors is owned directly, or indirectly through an intervening medium by any railroad corporation which has filed a petition hereunder, or any corporation which is a lessor of the petitioning corporation and which has complied with the aforesaid subparagraphs (1), (2), and (3) of section 1210, or any corporation which is liable or obligated, contingently or otherwise, on securities issued by or on which the obligation or liability has been assumed by, the petitioning carrier corporation and which has complied with the aforesaid subparagraphs (1), (2), and (3) of section 1210, may file its petition in the same court in which the petition first aforesaid shall have been filed, and such petitions shall be heard and disposed of in a single proceeding. Any corporation liable or obligated, contingently or otherwise, upon the securities of a carrier shall, with respect to such securities and any securities issued in lieu thereof and for the purposes of this chapter, be deemed a carrier within the intent and meaning of section 20a of Title 49, and if such corporation is a holding company, controlling two or more carriers, it shall, to the extent provided by the Commission in its order, be subject to such of the provisions of chapters 1, 8, 12, and 13 of Title 49, as, under the provisions of paragraph (3) of section 5 of Title 49, are applicable to a person, not a carrier, authorized by an order entered under paragraph (2) of that section to acquire control of any carrier or two or more carriers. (July 1, 1898, ch. 541, § 711, as added Oct. 16, 1942, ch. 610, 56 Stat. 789.)

PRIOR LAW

Former section 1211, containing provisions similar to this section, was from section 711 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1136, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1212. Same; filing fee.

The petition shall be accompanied by payment to the clerk of a filing fee of $100, which shall be in addition to the fees required to be collected by the clerk under other sections of this title or any other Act. (July 1, 1898, ch. 541, § 712, as added Oct. 16, 1942, ch. 610, 56 Stat. 790.)

PRIOR LAW

Former section 1212, containing provisions similar to this section, was from section 712 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1136, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1213. Convention of three judge court to act on proceedings.

Immediately following the filing of the petition, there shall be convened a special court of three judges in the manner provided by section 380 of Title 28, and thereafter all proceedings relative to such plan or any modification thereof shall be conducted before such court. Such three-judge court shall be vested with and shall exercise all the powers of a district court sitting in equity and all the powers as a court of bankruptcy necessary to carry out the intent and provisions of this chapter, including the classification of claims at such time and in such manner as the court may direct: *Provided, however,* That any one of the three judges constituting the special court who may be designated by the special court, may perform all functions, conduct all proceedings, and enter all orders, except that such single judge shall not hold a hearing for approval of a plan as provided in section 1220 of this title or for confirmation of a plan as provided in section 1225 of this title or enter the final decree. Any act of a single judge hereby permitted shall be subject to review by the special court on application by any party in interest filed within thirty days after said act or by order of such court on its own motion made within such period of thirty days. (July 1, 1898, ch. 541, § 713, as added Oct. 16, 1942, ch. 610, 56 Stat. 790.)

PRIOR LAW

Former section 1213, containing provisions similar to this section, was from section 713 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1136, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1214. Approval or dismissal of petition.

The special court, after hearing, promptly shall enter an order approving the petition as properly filed under this chapter if satisfied that such petition complies with this chapter and has been filed in good faith, or dismissing such petition if not so satisfied. (July 1, 1898, ch. 541, § 714, as added Oct. 16, 1942, ch. 610, 56 Stat. 790.)

PRIOR LAW

Former section 1214, containing provisions similar to this section, was from section 714 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1137, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1215. Exclusive jurisdiction of court upon approving petition.

If the petition is approved by the special court, the said court, during the pendency of the proceedings under this chapter, shall have exclusive juris-

diction of the petitioner and of its property wherever located to the extent which may be necessary to protect the same against any action which might be inconsistent with said plan of adjustment or might interfere with the effective execution of said plan if approved by the court, or otherwise inconsistent with or contrary to the purposes and provisions of this chapter: *Provided, however,* That nothing herein contained shall be construed to authorize the court to appoint any trustee or receiver for said properties or any part thereof, or otherwise take possession of such properties or control the operation or administration thereof. (July 1, 1898, ch. 541, § 715, as added Oct. 16, 1942, ch. 610, 56 Stat. 790.)

PRIOR LAW

Former section 1215, containing provisions similar to this section, was from section 715 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1137, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

SUBCHAPTER IV.—HEARINGS

§ 1220. Time, place, and notice of hearing; intervention of parties; right to appear; allowances.

The special court shall fix a date for a hearing to be held promptly after the filing of the petition and notice of such hearing or hearings shall be given to all persons in interest in such reasonable manner as the court shall direct. In such proceeding, the court may allow such interventions of persons in interest as it may deem just and proper, but any person in interest shall have the right to present evidence and be heard thereon, in person or by attorney, with or without intervention. Any person or persons in interest who shall be permitted to intervene or who shall present evidence and be heard thereon, in person or by attorney, with or without intervention, proposing any modification of the plan of adjustment, which modification shall be adopted and which shall be found by the court to be of benefit to the petitioner or to any class of creditors of petitioner or to be in the public interest, may be allowed actual and reasonable expenses (including reasonable attorneys fees), which expenses may be entered as a part of the decree approving and confirming the plan and the adjustment provided thereby pursuant to the provisions of section 1225 of this chapter. (July 1, 1898, ch. 541, § 720, as added Oct. 16, 1942, ch. 610, 56 Stat. 790.)

PRIOR LAW

Former section 1220, containing provisions similar to this section, was from section 720 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1137, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1221. Approval, or modification and approval, of plan after hearing.

After such hearing, the special court may approve the plan as filed or propose to modify such plan and as hereinafter provided approve the same as so modified. If the court shall propose to modify the plan, then: (a) if such modification substantially alters the basis for the specific findings included in the order made by the Commission under section 20a of Title 49, the plan as so proposed to be modified shall be resubmitted to the Commission and shall not be finally approved by the court until the Commission (but not a division thereof) has authorized the issuance or modification of securities as proposed by the plan as so modified (other than securities held by, or to be issued to, Reconstruction Finance Corporation) making the findings required by clause (c) of subparagraph (2) of the first sentence of section 1210 of this title, even in a case where the original order of the Commission under said section 20a was made prior to October 16, 1942; and (b) if such modification substantially or adversely affects the interests of any class or classes of creditors, such plan shall be resubmitted, in such manner as the court may direct, to those creditors so affected by such modification and shall not be finally approved until after (1) a hearing on such modification, to be held within such reasonable time as the court may fix, at which hearing any person in interest may object to such modification, and (2) a reasonable opportunity (within a period to be fixed by the court), following such hearing, within which such affected creditors who have assented to the plan may withdraw or cancel their assents to the plan, and failure by any such creditor to withdraw or cancel an assent within such period shall constitute an acceptance by such assenting creditor of the plan as so modified. After such authorization and finding by the Commission, where required hereby, and after such hearing and opportunity to withdraw or cancel, where required hereby, the court may make the proposed modification, and as provided in section 1225 of this title finally approve and confirm the plan as so modified. (July 1, 1898, ch. 541, § 721, as added Oct. 16, 1942, ch. 610, 56 Stat. 791.)

PRIOR LAW

Former section 1221, containing provisions similar to this section, was from section 721 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1137, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1222. United States as stockholder or creditor; representation by Secretary of Treasury.

If the United States or any agency thereof, or any corporation (other than the Reconstruction Finance Corporation) the majority of the stock of which is owned by the United States, is a creditor or stockholder, the Secretary of the Treasury is hereby authorized to act in respect of the interests or claims of the United States or of such agency or other corporation. If in any proceeding under this chapter the United States is a creditor on claims for taxes or customs duties (whether or not the United States has any other interest in or claim against the debtor as creditor or stockholder), no plan which does not provide for the payment thereof shall be approved or confirmed by the court except upon the acceptance of a lesser amount or of a postponement by the Secretary of the Treasury certified to the court: *Provided,* That if the Secretary of the Treasury shall fail to accept or reject such lesser amount or such

postponement for more than sixty days after receipt of written notice so to do from the court, accompanied by a certified copy of the plan, the consent of the United States insofar as its claims for taxes or customs duties are concerned shall be conclusively presumed. (July 1, 1898, ch. 541, § 722, as added Oct. 16, 1942, ch. 610, 56 Stat. 791.)

PRIOR LAW

Former section 1222, containing provisions similar to this section, was from section 722 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1138, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

SUBCHAPTER V.—PROCEEDINGS SUBSEQUENT TO APPROVAL OF PETITION

§ 1225. Approval and confirmation of plan; requisites.

If the special court shall find—

(1) that, at the time of the filing of said petition as provided in subchapter III hereof, the proposed plan of adjustment had been assented to by not less than two-thirds of the aggregate amount of all claims of the petitioner affected by such plan, including at least a majority of the aggregate amount of claims of each such class;

(2) that the plan of adjustment as submitted or as modified by the court has been accepted as submitted or, if modified, then as modified by or on behalf of creditors affected by such plan holding more than three-fourths of the aggregate amount of the claims affected by said plan, including at least three-fifths of the aggregate amount of the claims of each affected class;

(3) that the plan meets the requirements of clause (c), and the petitioner meets the requirements of clauses (a) and (b) of subparagraph (2) of the first sentence of section 1210 of this title, and that the plan is fair and equitable as an adjustment and as such will: (a) afford due recognition to the rights of each class of creditors and stockholders and fair consideration to each class adversely affected and (b) will conform to the law of the land regarding the participation of the various classes of creditors and stockholders: *Provided,* That in making the findings required by this clause (3), the court shall scrutinize the facts independently of the extent of acceptances of such plan, and of any lack of opposition thereto, and of the fact that the Commission, under section 20a of Title 49, has authorized the issuance or modification of securities as proposed by such plan, and of the fact that the Commission has made such or similar findings;

(4) that all corporate action required to authorize the issuance or modification of securities pursuant to such plan shall have been duly taken either before or since October 16, 1942;

(5) that the petitioner has not, in connection with said plan or the effectuation thereof, done any act or failed to perform any duty which act or failure would be a bar to the discharge of a bankrupt, and that the plan and the acceptance thereof are in good faith and have not been made or procured by any means, promises, or acts forbidden by this title;

(6) that, after hearings for the purpose, all amounts or considerations, directly or indirectly paid or to be paid by or for the petitioner for expenses, fees, reimbursement, or compensation of any character whatsoever incurred in connection with the proceeding and plan, or preliminary thereto or in aid thereof, together with all the facts and circumstances relating to the incurring thereof, have been fully disclosed to the court so far as such amounts or considerations can be ascertained at the time of such hearings, that all such amounts or considerations are fair and reasonable, and to the extent that any such amounts or considerations are not then ascertainable, the same are to be so disclosed to the court when ascertained, and are to be subject to approval by the special court as fair and reasonable, and except with such approval no amounts or considerations covered by this clause (6) shall be paid; and—

(7) that the provisions of section 1222, 1236, and 1237 of this chapter have been complied with.

Said court shall file an opinion setting forth its conclusions and the reasons therefor and shall enter a decree approving and confirming such plan and the adjustment provided thereby, which decree shall be binding upon the petitioner and upon all creditors and security holders of the petitioner; and thereafter the petitioner shall have full power and authority to and shall put into effect and carry out the plan and the orders of the special court relative thereto and issue the securities provided by the plan without further reference to or authority from the Commission or any other authority, State or Federal, except where required by any law relating to the Reconstruction Finance Corporation, and the rights of all creditors and security holders with respect to claims and securities affected by the plan shall be those provided by the plan as so approved and confirmed: *Provided, however,* That the title of any owner, whether as trustee or otherwise, to rolling-stock equipment leased or conditionally sold to the petitioner, and any right of such owner to take possession of such property in compliance with the provisions of any such lease or conditional sale contract, shall not be affected by the provisions of this chapter.

No plan shall be approved under this chapter unless the special court finds that with respect to the continuation of, or any change in, the voting rights in the petitioner, control of the petitioner, and the identity of, and the power and manner of selection of the persons who are to be directors, officers, or voting trustees, if any, upon the consummation of the plan and their respective successors, the plan makes full disclosure, is adequate, equitable, in the best interests of creditors and stockholders of each class, and consistent with public policy. (July 1, 1898, ch. 541, § 725, as added Oct. 16, 1942, ch. 610, 56 Stat. 792.)

PRIOR LAW

Former section 1225, containing provisions similar to this section, was from section 725 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1138, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1226. Stay of actions.

After the special court shall have approved as properly filed a petition pursuant to subchapter III hereof, the special court, from time to time during the pendency of the proceedings hereunder, may enjoin the institution of, or stay, for a reasonable time, any action or proceeding to enforce any right against the petitioner or its property based upon claims affected by the proposed plan of adjustment in any court, State or Federal, whether for the enforcement of any such claim or for the appointment of receivers in equity or of the institution or prosecution of a proceeding under section 205 of this title or otherwise: *Provided, however,* That no such stay shall affect any proceeding based on or to enforce any claim which would be required to be paid if the plan of adjustment proposed by the petitioner were then in effect. (July 1, 1898, ch. 541, § 726, as added Oct. 16, 1942, ch. 610, 56 Stat. 793.)

PRIOR LAW

Former section 1226, containing provisions similar to this section, was from section 726 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1139, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1227. Dismissal of proceedings upon failure of confirmation within one year.

Unless the plan of adjustment as submitted or as modified shall have been confirmed by the special court within one year from the date of filing the petition, the proceedings shall be dismissed unless, for good cause shown, on motion of any party in interest, the court, if satisfied that confirmation of a plan is in immediate prospect, shall determine otherwise. (July 1, 1898, ch. 541, § 727, as added Oct. 16, 1942, ch. 610, 56 Stat. 793.)

PRIOR LAW

Former section 1227, containing provisions similar to this section, was from section 727 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1139, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1228. Payments to affected creditors pending final approval or dismissal.

Without prejudice to existing rights of all creditors, including those affected by the plan, and as a condition to the approval of any plan by the special court, the petitioner, from and after the filing of the petition with the court and until the making of a final order by the special court approving a plan or dismissing the petition, shall continue to make or tender payments to all creditors affected by the plan of sums currently payable to such creditors equal to the amounts proposed to be paid to such creditors under the plan: *Provided,* That the making of such payments shall not constitute a preference within the meaning of this title, nor shall acceptance of such payments constitute an acceptance of a plan. If, from and after the filing of the petition with the special court, there shall be any failure to make or tender such payments, the special court, unless there is good cause shown for the failure, shall dismiss the proceedings. In finally approving any plan, the court may make or require to be made such adjustments with respect to said payments or any of them as may be necessary to make the same conform to the provisions of said plan as finally approved. (July 1, 1898, ch. 541, § 728, as added Oct. 16, 1942, ch. 610, 56 Stat. 793.)

PRIOR LAW

Former section 1228, containing provisions similar to this section, was from section 728 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1140, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1229. Same; presentation of securities for receipting payments.

In providing for any such payments the petitioner may require any bond or other security, including interest coupons affected by such payments to be presented to or deposited with a paying agent or depositary named by the petitioner for appropriate stamping to show the amounts of such payment. (July 1, 1898, ch. 541, § 729, as added Oct. 16, 1942, ch. 610, 56 Stat. 794.)

PRIOR LAW

Former section 1229, containing provisions similar to this section, was from section 729 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1140, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

SUBCHAPTER VI.—TAX PROVISIONS

§ 1235. Exemption of securities and conveyances.

The provisions of sections 1801, 1802, 3481, and 3482 of Title 26 and any amendments thereto, unless specifically providing to the contrary, shall not apply to the issuance, transfer, or exchange of securities or the making or delivery of conveyances to make effective any plan of adjustment confirmed under the provisions of this chapter. (July 1, 1898, ch. 541, § 735, as added Oct. 16, 1942, ch. 610, 56 Stat. 794.)

PRIOR LAW

Former section 1235, containing provisions similar to this section, was from section 735 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1140, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1236. Notices and information to Secretary of Treasury.

In addition to the notices elsewhere expressly provided, the clerk of the court in which any proceedings under this chapter are pending shall forthwith transmit to the Secretary of the Treasury copies of—

(1) every petition filed under this chapter;

(2) the orders approving or dismissing petitions;

(3) the orders approving plans as filed or as modified, together with copies of such plans as approved;

(4) the decrees approving and confirming plans and the adjustments provided thereby, together with copies of such plans as approved;

(5) the injunctions or other orders made under section 1226 of this chapter;

(6) the orders dismissing proceedings under this chapter; and

(7) such other papers filed in the proceedings as the Secretary of the Treasury may request or which the court may direct to be transmitted to him. (July 1, 1898, ch. 541, § 736, as added Oct. 16, 1942, ch. 610, 56 Stat. 794.)

PRIOR LAW

Former section 1236, containing provisions similar to this section, was from section 736 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1140, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1237. Same; order fixing time for confirmation of plan.

Any order fixing the time for confirming a plan which affects claims or stock of the United States shall include a notice of not less than thirty days to the Secretary of the Treasury. (July 1, 1898, ch. 541, § 737, as added Oct. 16, 1942, ch. 610, 56 Stat. 794.)

PRIOR LAW

Former section 1237, containing provisions similar to this section, was from section 737 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1140, terminated July 31, 1940, except in respect of proceedings initated on or before that date.

§ 1238. Determination of U. S. tax and customs claims; suspension of statute of limitations.

The special court shall have power to determine the amount and legality of claims of the United States for taxes or customs duties, and to order payment thereof; and the order of the special court (provided for in section 1214 of this title) approving the petition shall have the effect of an adjudication of bankruptcy of the petitioner for the purposes of section 274 of Title 26 and the corresponding provisions of prior and subsequent revenue Acts. The running of the statute of limitations on the assessment or collection of any internal-revenue tax shall be suspended while a proceeding under this chapter is pending and until it is finally dismissed. (July 1, 1898, ch. 541, § 738, as added Oct. 16, 1942, ch. 610, 56 Stat. 794.)

PRIOR LAW

Former section 1238, containing provisions similar to this section, was from section 738 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1141, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

SUBCHAPTER VII.—INTERSTATE COMMERCE COMMISSION

§ 1240. Action by Commission on application to issue or modify securities.

If, in any application filed with the Commission pursuant to section 20a of Title 49 for authority to issue or modify securities, the applicant shall allege that the purpose in making such application is to enable it to file a petition under the provisions of this chapter, the Commission shall take final action on such application as promptly as possible, and in any event within one hundred and twenty days after the filing of such application, unless the Commission finds that a longer time, not exceeding sixty days, is needed in the public interest. (July 1, 1898, ch. 541, § 740, as added Oct. 16, 1942, ch. 610, 56 Stat. 794.)

PRIOR LAW

Former section 1240, containing provisions similar to this section, was from section 740 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1141, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

SUBCHAPTER VIII.—FINAL DECREE AND REVIEW

§ 1245. Review by Supreme Court of final orders and decrees.

Any final order or decree of the special court may be reviewed by the Supreme Court of the United States upon application for certiorari made by any person affected by the plan who deems himself aggrieved within sixty days after the entry of such order or decree, pursuant to the applicable provisions of the Judicial Code. (July 1, 1898, ch. 541, § 745, as added Oct. 16, 1942, ch. 610, 56 Stat. 795.)

REFERENCES IN TEXT

The Judicial Code, referred to in this section, was enacted by act March 3, 1911, ch. 231, 36 Stat. 1087, and is largely contained in Title 28, Judicial Code and Judiciary. See Tables Volume for complete distribution.

PRIOR LAW

Former section 1245, containing provisions similar to this section, was from section 745 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1141, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

§ 1246. Retention of jurisdiction; reports of execution of plan.

In the decree approving and confirming the plan the court may require such reports of the action taken by the petitioner thereunder in the execution of the plan as may be necessary to a final disposition of the cause, and in its final decree disposing of the cause the court shall retain jurisdiction in the district court to the extent necessary to protect and enforce the rights of the parties under said plan and the orders of the court thereon. (July 1, 1898, ch. 541, § 746, as added Oct. 16, 1942, ch. 610, 56 Stat. 795.)

PRIOR LAW

Former section 1246, containing provisions similar to this section, was from section 746 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1141, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

SUBCHAPTER IX.—FILING RECORD WITH COMMISSION

§ 1250. Transmission of copies of all papers filed within court.

The clerk of the court in which any proceedings under this chapter are pending, shall forthwith transmit to the Interstate Commerce Commission

copies of all pleadings, petitions, motions, applications, orders, judgments, decrees, and other papers in such proceedings filed with the court or entered therein, including copies of any transcripts of testimony, hearings or other proceedings that may be transcribed and filed in such proceedings together with copies of all exhibits, except to the extent that the court finds that compliance with this section would be impracticable. (July 1, 1898, ch. 541, § 750, as added Oct. 16, 1942, ch. 610, 56 Stat. 795.)

PRIOR LAW

Former section 1250, containing provisions similar to this section, was from section 750 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1141, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

SUBCHAPTER X.—TERMINATION OF JURISDICTION

§ 1255. Date of termination.

The jurisdiction conferred upon any court by this chapter shall not be exercised by such court after November 1, 1945, except in respect of any proceeding initiated by filing a petition under section 1210 hereof on or before November 1, 1945. (July 1, 1898, ch. 541, § 755, as added Oct. 16, 1942, ch. 610, 56 Stat. 795.)

PRIOR LAW

Former section 1255, containing provisions similar to this section, was from section 755 of the Bankruptcy Act of July 1, 1898, ch. 541, which, as added by act July 28, 1939, ch. 393, 53 Stat. 1141, terminated July 31, 1940, except in respect of proceedings initiated on or before that date.

TITLE 12.—BANKS AND BANKING

Chapter 2.—NATIONAL BANKS

ORGANIZATION AND GENERAL PROVISIONS

§ 55. Enforcing payment of deficiency in capital stock; assessments; liquidation; receivership.

Every association which shall have failed to pay up its capital stock, as required by law, and every association whose capital stock shall have become impaired by losses or otherwise, shall, within three months after receiving notice thereof from the Comptroller of the Currency, pay the deficiency in the capital stock, by assessment upon the shareholders pro rata for the amount of capital stock held by each; and the Treasurer of the United States shall withhold the interest upon all bonds held by him in trust for any such association, upon notification from the Comptroller of the Currency, until otherwise notified by him. If any such association shall fail to pay up its capital stock, and shall refuse to go into liquidation, as provided by law, for three months after receiving notice from the comptroller, a receiver may be appointed to close up the business of the association, according to the provisions of section 192 of this title. *And provided,* That if any shareholder or shareholders of such bank shall neglect or refuse, after three months' notice, to pay the assessment, as provided in this section, it shall be the duty of the board of directors to cause a sufficient amount of the capital stock of such shareholder or shareholders to be sold at public auction (after thirty days' notice shall be given by posting such notice of sale in the office of the bank, and by publishing such notice in a newspaper of the city or town in which the bank is located, or in a newspaper published nearest thereto), to make good the deficiency, and the balance, if any, shall be returned to such delinquent shareholder or shareholders. (R. S. § 5205; June 30, 1876, ch. 156, § 4, 19 Stat. 64.)

APPLICATION TO DISTRICT OF COLUMBIA

Provisions of this section were made applicable to banks, etc., in the District of Columbia by act Mar. 4, 1933, ch. 274, § 4, 47 Stat. 1567.

REGULATION OF THE BANKING BUSINESS; POWERS AND DUTIES OF NATIONAL BANKS

§ 84. Limit of liability of any person to bank.

* * * * *

(10) Obligations shall not be subject under this section to any limitation based upon such capital and surplus to the extent that such obligations are secured or covered by guaranties, or by commitments or agreements to take over or to purchase, made by any Federal Reserve bank or by the United States or any department, bureau, board, commission, or establishment of the United States, including any corporation wholly owned directly or indirectly by the United States: *Provided,* That such guaranties, agreements, or commitments are unconditional and must be performed by payment of cash or its equivalent within sixty days after demand. The Comptroller of the Currency is hereby authorized to define the terms herein used if and when he may deem it necessary. (As amended June 11, 1942, ch. 404, § 8, 56 Stat. 355.)

AMENDMENTS

1942—Act June 11, 1942, cited to text, added par. 10.

DEFINITION OF TERMS

For definition of word "unconditional" as used in paragraph 10 of this section, see regulation of the Comptroller of Currency issued June 18, 1942, 7 F. R. 4603.

§ 95. Emergency limitations and restrictions on business of members of Federal Reserve System.

EX. ORD. NO. 6560, AMENDED. REGULATING TRANSACTIONS IN FOREIGN EXCHANGE, TRANSFERS OF CREDIT, AND EXPORT OF COIN AND CURRENCY

Modified in so far as inconsistent with Ex. Ord. No. 8389, Apr. 10, 1940, 6 p. m. E. S. T., 5 Fed. Reg. 1400, as amended by Ex. Ord. No. 8785, June 14, 1941, 1:10 p. m., 6 Fed. Reg. 2897.

EX. ORD. NO. 8389. REGULATING TRANSACTIONS IN FOREIGN EXCHANGE AND FOREIGN-OWNED PROPERTY, PROVIDING FOR THE REPORTING OF ALL FOREIGN-OWNED PROPERTY

Ex. Ord. No. 8389, April 10, 1940, 5 Fed. Reg. 1400, as amended Ex. Ord. No. 8785, June 14, 1941, 1:10 p. m., 6 Fed. Reg. 2897; Ex. Ord. No. 8832, July 26, 1941, 12:08 p. m., 6 Fed. Reg. 3715, provided:

SECTION 1. CERTAIN FOREIGN BANKING TRANSACTIONS PROHIBITED

All of the following transactions are prohibited, except as specifically authorized by the Secretary of the Treasury by means of regulations, rulings, instructions, licenses, or otherwise, if (i) such transactions are by, or on behalf of, or pursuant to the direction of any foreign country designated in this Order, or any national thereof, or (ii) such transactions involve property in which any foreign country designated in this Order, or any national thereof has at any time on or since the effective date of this Order had any interest of any nature whatsoever, direct or indirect:

A. All transfers of credit between any banking institutions within the United States; and all transfers of credit between any banking institution within the United States and any banking institution outside the United States (including any principal, agent, home office, branch, or correspondent outside the United States, of a banking institution within the United States);

B. All payments by or to any banking institution within the United States;

C. All transactions in foreign exchange by any person within the United States;

D. The export or withdrawal from the United States, or the earmarking of gold or silver coin or bullion or currency by any person within the United States;

E. All transfers, withdrawals or exportations of, or dealings in, any evidences of indebtedness or evidences of ownership of property by any person within the United States; and

F. Any transaction for the purpose or which has the effect of evading or avoiding the foregoing prohibitions.

SECTION 2. DEALINGS IN FOREIGN SECURITIES; REGULATIONS

A. All of the following transactions are prohibited, except as specifically authorized by the Secretary of the

Treasury by means of regulations, rulings, instructions, licenses, or otherwise:

(1) The acquisition, disposition or transfer of, or other dealing in, or with respect to, any security or evidence thereof on which there is stamped or imprinted, or to which there is affixed or otherwise attached, a tax stamp or other stamp of a foreign country designated in this Order or a notarial or similar seal which by its contents indicates that it was stamped, imprinted, affixed or attached within such foreign country, or where the attendant circumstances disclose or indicate that such stamp or seal may, at any time, have been stamped, imprinted, affixed or attached thereto; and

(2) The acquisition by, or transfer to, any person within the United States of any interest in any security or evidence thereof if the attendant circumstances disclose or indicate that the security or evidence thereof is not physically situated within the United States.

B. The Secretary of the Treasury may investigate, regulate, or prohibit under such regulations, rulings, or instructions as he may prescribe, by means of licenses or otherwise, the sending, mailing, importing or otherwise bringing, directly or indirectly, into the United States, from any foreign country, of any securities or evidences thereof or the receiving or holding in the United States of any securities or evidences thereof so brought into the United States.

SECTION 3. FOREIGN COUNTRIES AFFECTED; EFFECTIVE DATE OF PROHIBITIONS

The term "foreign country designated in this Order" means a foreign country included in the following schedule, and the term "effective date of this Order" means with respect to any such foreign country, or any national thereof, the date specified in the following schedule:

(a) April 8, 1940—
Norway and
Denmark;
(b) May 10, 1940—
The Netherlands,
Belgium and
Luxembourg;
(c) June 17, 1940—
France (including Monaco);
(d) July 10, 1940—
Latvia, Estonia and
Lithuania;
(e) October 9, 1940—
Rumania;
(f) March 4, 1941—
Bulgaria;
(g) March 13, 1941—
Hungary;
(h) March 24, 1941—
Yugoslavia;
(i) April 28, 1941—
Greece; and
(j) June 14, 1941—
Albania,
Andorra,
Austria,
Czechoslovakia,
Danzig,
Finland,
Germany,
Italy,
Liechtenstein,
Poland,
Portugal,
San Marino,
Spain,
Sweden,
Switzerland, and
Union of Soviet Socialist Republics.
(k) June 14, 1941—
China, and Japan.

The "effective date of this Order" with respect to any foreign country not designated in this Order shall be deemed to be June 14, 1941.

SECTION 4. RECORDS OF FOREIGN BANKING AND SECURITY TRANSACTIONS; INVESTIGATIONS

A. The Secretary of the Treasury and/or the Attorney General may require, by means of regulations, rulings, instructions, or otherwise, any person to keep a full record of, and to furnish under oath, in the form of reports or otherwise, from time to time and at any time or times, complete information relative to, any transaction referred to in section 5 (b) of the Act of October 6, 1917 (40 Stat. 415), as amended, or relative to any property in which any foreign country or any national thereof has any interest of any nature whatsoever, direct or indirect, including the production of any books of account, contracts, letters, or other papers, in connection therewith, in the custody or control of such person, either before or after such transaction is completed; and the Secretary of the Treasury and/or the Attorney General may, through any agency, investigate any such transaction or act, or any violation of the provisions of this Order.

B. Every person engaging in any of the transactions referred to in sections 1 and 2 of this Order shall keep a full record of each such transaction engaged in by him, regardless of whether such transaction is effected pursuant to license or otherwise, and such record shall be available for examination for at least one year after the date of such transaction.

SECTION 5. DEFINITIONS

A. As used in the first paragraph of section 1 of this Order "transactions (which) involve property in which any foreign country designated in this Order, or any national thereof, has * * * any interest of any nature whatsoever, direct or indirect," shall include, but not by way of limitation (i) any payment or transfer to any such foreign country or national thereof, (ii) any export or withdrawal from the United States to such foreign country, and (iii) any transfer of credit, or payment of an obligation, expressed in terms of the currency of such foreign country.

B. The term "United States" means the United States and any place subject to the jurisdiction thereof; the term "continental United States" means the states of the United States, the District of Columbia, and the Territory of Alaska.

C. The term "person" means an individual, partnership, association, corporation, or other organization.

D. The term "foreign country" shall include, but not by way of limitation,

(i) The state and the government thereof on the effective date of this Order as well as any political subdivision, agency, or instrumentality thereof or any territory, dependency, colony, protectorate, mandate, dominion, possession or place subject to the jurisdiction thereof,

(ii) Any other government (including any political subdivision, agency, or instrumentality thereof) to the extent and only to the extent that such government exercises or claims to exercise *de jure* or *de facto* sovereignty over the area which on such effective date constituted such foreign country, and

(iii) Any person to the extent that such person is, or has been, or to the extent that there is reasonable cause to believe that such person is, or has been, since such effective date, acting or purporting to act directly or indirectly for the benefit or on behalf of any of the foregoing.

E. The term "national" shall include,

(i) Any person who has been domiciled in, or a subject, citizen or resident of a foreign country at any time on or since the effective date of this Order,

(ii) Any partnership, association, corporation or other organization, organized under the laws of, or which on or since the effective date of this Order had or has had its principal place of business in such foreign country, or which on or since such effective date was or has been controlled by, or a substantial part of the stock, shares, bonds, debentures, notes, drafts, or other securities or obligations of which, was or has been owned or controlled by, directly or indirectly, such foreign country and/or one or more nationals thereof as herein defined.

(iii) Any person to the extent that such person is, or has been, since such effective date, acting or purporting

to act directly or indirectly for the benefit or on behalf of any national of such foreign country, and

(iv) Any other person who there is reasonable cause to believe is a "national" as herein defined.

In any case in which by virtue of the foregoing definition a person is a national of more than one foreign country, such person shall be deemed to be a national of each such foreign country. In any case in which the combined interests of two or more foreign countries designated in this Order and/or nationals thereof are sufficient in the aggregate to constitute, within the meaning of the foregoing, control or 25 per centum or more of the stock, shares, bonds, debentures, notes, drafts, or other securities or obligations of a partnership, association, corporation or other organization, but such control or a substantial part of such stock, shares, bonds, debentures, notes, drafts, or other securities or obligations is not held by any one such foreign country and/or national thereof, such partnership, association, corporation or other organization shall be deemed to be a national of each of such foreign countries. The Secretary of the Treasury shall have full power to determine that any person is or shall be deemed to be a "national" within the meaning of this definition, and the foreign country of which such person is or shall be deemed to be a national. Without limitation of the foregoing, the term "national" shall also include any other person who is determined by the Secretary of the Treasury to be, or to have been, since such effective date, acting or purporting to act directly or indirectly for the benefit or under the direction of a foreign country designated in this Order or national thereof, as herein defined.

F. The term "banking institution" as used in this Order shall include any person engaged primarily or incidentally in the business of banking, of granting or transferring credits, or of purchasing or selling foreign exchange or procuring purchasers and sellers thereof, as principal or agent, or any person holding credits for others as a direct or incidental part of his business, or brokers; and, each principal, agent, home office, branch or correspondent of any person so engaged shall be regarded as a separate "banking institution".

G. The term "this Order", as used herein, shall mean Executive Order No. 8389 of April 10, 1940, as amended.

SECTION 6. CONSTRUCTION WITH EX. ORD. NO. 6560; SAVING CLAUSE

Executive Order No. 8389 of April 10, 1940, as amended, shall no longer be deemed to be an amendment to or a part of Executive Order No. 6560 of January 15, 1934. Executive Order No. 6560 of January 15, 1934, and the Regulations of November 12, 1934, are hereby modified in so far as they are inconsistent with the provisions of this Order, and except as so modified, continue in full force and effect. Nothing herein shall be deemed to revoke any license, ruling, or instruction now in effect and issued pursuant to Executive Order No. 6560 of January 15, 1934, as amended, or pursuant to this Order; provided, however, that all such licenses, rulings, or instructions shall be subject to the provisions hereof. Any amendment, modification or revocation by or pursuant to the provisions of this Order of any orders, regulations, rulings, instructions or licenses shall not affect any act done, or any suit or proceeding had or commenced in any civil or criminal case prior to such amendment, modification or revocation, and all penalties, forfeitures and liabilities under any such orders, regulations, rulings, instructions or licenses shall continue and may be enforced as if such amendment, modification or revocation had not been made.

SECTION 7. REGULATIONS BY SECRETARY OF THE TREASURY

Without limitation as to any other powers or authority of the Secretary of the Treasury or the Attorney General under any other provision of this Order, the Secretary of the Treasury is authorized and empowered to prescribe from time to time regulations, rulings, and instructions to carry out the purposes of this Order and to provide therein or otherwise the conditions under which licenses may be granted by or through such officers or agencies as the Secretary of the Treasury may designate, and the decision of the Secretary with respect to the granting, denial or other disposition of an application or license shall be final.

SECTION 8. OFFENSES AND PENALTIES UNDER ACT OCT. 6, 1917

Section 5 (b) of the Act of October 6, 1917, as amended, provides in part:

"* * * Whoever willfully violates any of the provisions of this subdivision or of any license, order, rule or regulation issued thereunder, shall, upon conviction, be fined not more than $10,000, or, if a natural person, may be imprisoned for not more than ten years, or both; and any officer, director, or agent of any corporation who knowingly participates in such violation may be punished by a like fine, imprisonment, or both."

SECTION 9. AMENDMENTS OF ORDER AND REGULATIONS PRESCRIBED THEREUNDER

This Order and any regulations, rulings, licenses or instructions issued hereunder may be amended, modified or revoked at any time.

EX. ORD. NOS. 8446, 8484, 8565, 8701, 8711, 8721, 8746. APPLICATION OF EX. ORD. NO. 6560, §§ 9–14

The application of Ex. Ord. No. 6560, §§ 9–14, to French property by Ex. Ord. No. 8446, 5 Fed. Reg. 2279; to Latvian, Estonian and Lithuanian property by Ex. Ord. No. 8484, 5 Fed. Reg. 2586; to Rumanian property by Ex. Ord. No. 8565, 5 Fed. Reg. 4062; to Bulgarian property by Ex. Ord. No. 8701, 6 Fed. Reg. 1285; to Hungarian property by Ex. Ord. No. 8711, 6 Fed. Reg. 1443; to Yugoslav property by Ex. Ord. No. 8721, 6 Fed. Reg. 1622; to Greek property by Ex. Ord. No. 8746, 6 Fed. Reg. 2187; was incorporated in the provisions of Ex. Ord. No. 8389 as amended by Ex. Ord. No. 8785 set out above.

CROSS REFERENCES

Regulation of consumer credit, see Ex. Ord. No. 8843, set out under section 5 of Appendix to Title 50, War.

§ 95a. Embargo on bullion or coin; hoarding; requirement of disclosure; penalties.

(1) During the time of war or during any other period of national emergency declared by the President, the President may, through any agency that he may designate, or otherwise, and under such rules and regulations as he may prescribe, by means of instructions, licenses, or otherwise—

(A) investigate, regulate, or prohibit. any transactions in foreign exchange, transfers of credit or payments between, by, through, or to any banking institution, and the importing, exporting, hoarding, melting, or earmarking of gold or silver coin or bullion, currency or securities, and

(B) investigate, regulate, direct and compel, nullify, void, prevent or prohibit, any acquisition holding, withholding, use, transfer, withdrawal, transportation, importation or exportation of, or dealing in, or exercising any right, power, or privilege with respect to, or transactions involving, any property in which any foreign country or a national thereof has any interest,

by any person, or with respect to any property, subject to the jurisdiction of the United States; and any property or interest of any foreign country or national thereof shall vest, when, as, and upon the terms, directed by the President, in such agency or person as may be designated from time to time by the President, and upon such terms and conditions as the President may prescribe such interest or property shall be held, used, administered, liquidated, sold, or otherwise dealt with in the interest of and for the benefit of the United States, and such desig-

nated agency or person may perform any and all acts incident to the accomplishment or furtherance of these purposes; and the President shall, in the manner hereinabove provided, require any person to keep a full record of, and to furnish under oath, in the form of reports or otherwise, complete information relative to any act or transaction referred to in this subdivision either before, during, or after the completion thereof, or relative to any interest in foreign property, or relative to any property in which any foreign country or any national thereof has or has had any interest, or as may be otherwise necessary to enforce the provisions of this subdivision, and in any case in which a report could be required, the President may, in the manner hereinabove provided, require the production, or if necessary to the national security or defense, the seizure, of any books of account, records, contracts, letters, memoranda, or other papers, in the custody or control of such person; and the President may, in the manner hereinabove provided, take other and further measures not inconsistent herewith for the enforcement of this subdivision.

(2) Any payment, conveyance, transfer, assignment, or delivery of property or interest therein, made to or for the account of the United States, or as otherwise directed, pursuant to this subdivision or any rule, regulation, instruction, or direction issued hereunder shall to the extent thereof be a full acquittance and discharge for all purposes of the obligation of the person making the same; and no person shall be held liable in any court for or in respect to anything done or omitted in good faith in connection with the administration of, or in pursuance of and in reliance on, this subdivision, or any rule, regulation, instruction, or direction issued hereunder.

(3) As used in this subdivision the term "United States" means the United States and any place subject to the jurisdiction thereof, including the Philippine Islands, and the several courts of first instance of the Commonwealth of the Philippine Islands shall have jurisdiction in all cases, civil or criminal, arising under this subdivision in the Philippine Islands and concurrent jurisdiction with the district courts of the United States of all cases, civil or criminal, arising upon the high seas: *Provided, however,* That the foregoing shall not be construed as a limitation upon the power of the President, which is hereby conferred, to prescribe from time to time, definitions, not inconsistent with the purposes of this subdivision, for any or all of the terms used in this subdivision. Whoever willfully violates any of the provisions of this subdivision or of any license, order, rule or regulation issued thereunder, shall, upon conviction, be fined not more than $10,000, or, if a natural person, may be imprisoned for not more than ten years, or both; and any officer, director, or agent of any corporation who knowingly participates in such violation may be punished by a like fine, imprisonment, or both. As used in this subdivision the term "person" means an individual, partnership, association, or corporation. (As amended Dec. 18, 1941, ch. 593, title III, § 301, 55 Stat. 839.)

AMENDMENTS

1941—Act Dec. 18, 1941, cited to text, amended first sentence of this section.

BANK EXAMINATIONS; REPORTS

§ 161. Reports to Comptroller of the Currency; publication.

CROSS REFERENCES

Comptroller prohibited from disclosing information to Director of Federal Reporting Services, see section 139a of Title 5, Executive Departments and Government Officers and Employees.

Chapter 3.—FEDERAL RESERVE SYSTEM

Sec.

265. Insured banks as depositaries of public money; duties; security; discrimination between banks prohibited; repeal of inconsistent laws (New).

FEDERAL OPEN MARKET COMMITTEE

§ 263. Federal Open Market Committee; creation; membership; regulations governing open-market transactions.

(a) There is hereby created a Federal Open Market Committee (hereinafter referred to as the "Committee"), which shall consist of the members of the Board of Governors of the Federal Reserve System and five representatives of the Federal Reserve banks to be selected as hereinafter provided. Such representatives shall be presidents or first vice presidents of Federal Reserve banks and, beginning with the election for the term commencing March 1, 1943, shall be elected annually as follows: One by the board of directors of the Federal Reserve Bank of New York, one by the boards of directors of the Federal Reserve Banks of Boston, Philadelphia, and Richmond, one by the boards of directors of the Federal Reserve Banks of Cleveland and Chicago, one by the boards of directors of the Federal Reserve Banks of Atlanta, Dallas, and St. Louis, and one by the boards of directors of the Federal Reserve Banks of Minneapolis, Kansas City, and San Francisco. In such elections each board of directors shall have one vote; and the details of such elections may be governed by regulations prescribed by the committee, which may be amended from time to time. An alternate to serve in the absence of each such representative shall likewise be a president or first vice president of a Federal Reserve bank and shall be elected annually in the same manner. The meetings of said Committee shall be held at Washington, District of Columbia, at least four times each year upon the call of the chairman of the Board of Governors of the Federal Reserve System or at the request of any three members of the Committee. (As amended July 7, 1942, ch. 488, § 1, 56 Stat. 647.)

* * * * *

AMENDMENTS

1942—Subsec. (a) was amended by act July 7, 1942, cited to text, which substituted second, third, and fourth sentences in lieu of former second and third sentences.

FEDERAL DEPOSIT INSURANCE CORPORATION

§ 264. Federal Deposit Insurance Corporation.

CREDIT UNION TRANSFERRED TO FEDERAL DEPOSIT INSURANCE CORPORATION

Ex. Ord. No. 9148, set out as note under section 1751 of this title, transferred credit union functions, records,

property, and personnel from the Farm Credit Administration to the Federal Deposit Insurance Corporation for the duration of the war and six months thereafter.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 265. Insured banks as depositaries of public money; duties; security; discrimination between banks prohibited; repeal of inconsistent laws.

All insured banks designated for that purpose by the Secretary of the Treasury shall be depositaries of public money of the United States (including, without being limited to, revenues and funds of the United States, and any funds the deposit of which is subject to the control or regulation of the United States or any of its officers, agents, or employees, and Postal Savings funds), and the Secretary is hereby authorized to deposit public money in such depositaries, under such regulations as may be prescribed by the Secretary; and they may also be employed as financial agents of the Government; and they shall perform all such reasonable duties, as depositaries of public money and financial agents of the Government as may be required of them. The Secretary of the Treasury shall require of the insured banks thus designated satisfactory security by the deposit of United States bonds or otherwise, for the safekeeping and prompt payment of public money deposited with them and for the faithful performance of their duties as financial agents of the Government: *Provided,* That no such security shall be required for the safekeeping and prompt payment of such parts of the deposits of the public money in such banks as are insured deposits and each officer, employee, or agent of the United States having official custody of public funds and lawfully depositing the same in an insured bank shall, for the purpose of determining the amount of the insured deposits, be deemed a depositor in such custodial capacity separate and distinct from any other officer, employee, or agent of the United States having official custody of public funds and lawfully depositing the same in the same insured bank in custodial capacity. Notwithstanding any other provision of law, no department, board, agency, instrumentality, officer, employee, or agent of the United States shall issue or permit to continue in effect any regulations, rulings, or instructions, or enter into or approve any contracts or perform any other acts having to do with the deposit, disbursement, or expenditure of public funds, or the deposit, custody, or advance of funds subject to the control of the United States as trustee or otherwise which shall discriminate against or prefer national banking associations, State banks members of the Federal Reserve System, or insured banks not members of the Federal Reserve System, by class, or which shall require those enjoying the benefits, directly or indirectly, of disbursed public funds so to discriminate. All Acts or parts thereof in conflict herewith are hereby repealed. The terms "insured bank" and "insured deposit" as used in this section shall be construed according to the definitions of such terms in section 264 of this title. (June 11, 1942, ch. 404, § 10, 56 Stat. 356.)

CROSS REFERENCES

Smaller War Plants Corporation funds, deposit, see section 1104 (e) of Appendix to Title 50, War.

POWERS AND DUTIES OF FEDERAL RESERVE BANKS

§ 355. Purchase and sale of obligations of National, State, and municipal Governments.

Every Federal reserve bank shall have power to buy and sell, at home or abroad, bonds and notes of the United States, bonds of the Federal Farm Mortgage Corporation having maturities from date of purchase of not exceeding six months, bonds issued under the provisions of subsection (c) of section 1463 of this title and having maturities from date of purchase of not exceeding six months, and bills, notes, revenue bonds, and warrants with a maturity from date of purchase of not exceeding six months, issued in anticipation of the collection of taxes or in anticipation of the receipt of assured revenues by any State, county, district, political subdivision, or municipality in the continental United States, including irrigation, drainage and reclamation districts, such purchases to be made in accordance with rules and regulations prescribed by the Board of Governors of the Federal Reserve System: *Provided,* That any bonds, notes, or other obligations which are direct obligations of the United States or which are fully guaranteed by the United States as to principal and interest may be bought and sold without regard to maturities either in the open market or directly from or to the United States; but all such purchases and sales shall be made in accordance with the provisions of section 263 of this title and the aggregate amount of such obligations acquired directly from the United States which is held at any one time by the twelve Federal Reserve banks shall not exceed $5,000,000,000. (As amended Mar. 27, 1942, 3 p. m., E.W.T., ch. 199, title IV, § 401, 56 Stat. 180.)

AMENDMENTS

1942—Act Mar. 27, 1942, cited to text, amended the proviso.

EXPIRATION OF ACT MAR. 27, 1942

Expiration of wartime amendments by act Mar. 27, 1942, cited to text, and restoration of prior provisions, see section 645 of Appendix to Title 50, War.

§ 358. Establishment of accounts for purpose of open-market operations; correspondents and agencies.

Every Federal reserve bank shall have power to establish accounts with other Federal reserve banks for exchange purposes and, with the consent or upon the order and direction of the Board of Governors of the Federal Reserve System and under regulations to be prescribed by said Board, to open and maintain accounts in foreign countries, appoint correspondents, and establish agencies in such countries wheresoever it may be deemed best for the purpose of purchasing, selling, and collecting bills of exchange, and to buy and sell, with or without its indorsement, through such correspondents or agencies, bills of exchange (or acceptances) arising out of actual commercial transactions which have not more than ninety days to run, exclusive of days of grace, and which bear the signature of two or more

responsible parties, and, with the consent of the Board of Governors of the Federal Reserve System, to open and maintain banking accounts for such foreign correspondents or agencies, or for foreign banks or bankers, or for foreign states as defined in section 632 of this title. Whenever any such account has been opened or agency or correspondent has been appointed by a Federal reserve bank, with the consent of or under the order and direction of the Board of Governors of the Federal Reserve System, any other Federal reserve bank may, with the consent and approval of the Board of Governors of the Federal Reserve System, be permitted to carry on or conduct, through the Federal reserve bank opening such account or appointing such agency or correspondent, any transaction authorized by this section under rules and regulations to be prescribed by the board. (As amended Apr. 7, 1941, ch. 43, § 1, 55 Stat. 131.)

AMENDMENTS

1941—First sentence was amended by act Apr. 7, 1941, cited to text.

POWERS AND DUTIES OF MEMBER BANKS

§ 371. Loans on farm lands and improved real estate; time and savings deposits; loans for construction of residential or farm buildings.

Any national banking association may make real-estate loans secured by first liens upon improved real estate, including improved farm land and improved business and residential properties. A loan secured by real estate within the meaning of this section shall be in the form of an obligation or obligations secured by mortgage, trust deed, or other such instrument upon real estate, and any national banking association may purchase any obligation so secured when the entire amount of such obligation is sold to the association. The amount of any such loan hereafter made shall not exceed 50 per centum of the appraised value of the real estate offered as security and no such loan shall be made for a longer term than five years; except that (1) any such loan may be made in an amount not to exceed 60 per centum of the appraised value of the real estate offered as security and for a term not longer than ten years if the loan is secured by an amortized mortgage, deed of trust, or other such instrument under the terms of which the installment payments are sufficient to amortize 40 per centum or more of the principal of the loan within a period of not more than ten years, and (2) the foregoing limitations and restrictions shall not prevent the renewal or extension of loans heretofore made and shall not apply to real-estate loans which are insured under the provisions of sections 1707–1715 and 1736–1742 of this title. No such association shall make such loans in an aggregate sum in excess of the amount of the capital stock of such association paid in and unimpaired plus the amount of its unimpaired surplus fund, or in excess of 60 per centum of the amount of its time and savings deposits, whichever is the greater. Any such association may continue hereafter as heretofore to receive time and savings deposits and to pay interest on the same, but the rate of interest which such association may pay upon such time deposits or upon savings or other deposits shall not exceed the maximum rate authorized by law to be paid upon such deposits by State banks or trust companies organized under the laws of the State in which such association is located. (As amended Mar. 28, 1941, ch. 31, § 8, 55 Stat. 62.)

* * * * *

AMENDMENTS

1941—Third sentence of first paragraph was amended by act Mar. 28, 1941, cited to text.

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

FEDERAL RESERVE NOTES

§ 412. Application for notes; collateral required.

Any Federal Reserve bank may make application to the local Federal Reserve agent for such amount of the Federal Reserve notes hereinbefore provided for as it may require. Such application shall be accompanied with a tender to the local Federal Reserve agent of collateral in amount equal to the sum of the Federal Reserve notes thus applied for and issued pursuant to such application. The collateral security thus offered shall be notes, drafts, bills of exchange, or acceptances acquired under the provisions of sections 82, 342–347, 347c, and 372 of this title, or bills of exchange endorsed by a member bank of any Federal Reserve district and purchased under the provisions of sections 348a, and 353–359 of this title, or bankers' acceptances purchased under the provisions of said sections 348a, and 353–359, or gold certificates: *Provided, however,* That until June 30, 1943, the Board of Governors of the Federal Reserve System may, should it deem it in the public interest, upon the affirmative vote of not less than a majority of its members, authorize the Federal Reserve banks to offer, and the Federal Reserve agents to accept, as such collateral security, direct obligations of the United States. At the close of business on such date, or sooner should the Board of Governors of the Federal Reserve System so decide, such authorization shall terminate and such obligations of the United States be retired as security for Federal Reserve notes. In no event shall such collateral security be less than the amount of Federal Reserve notes applied for. The Federal Reserve agent shall each day notify the Board of Governors of the Federal Reserve System of all issues and withdrawals of Federal Reserve notes to and by the Federal Reserve bank to which he is accredited. The said Board of Governors of the Federal Reserve System may at any time call upon a Federal Reserve bank for additional security to protect the Federal Reserve notes issued to it. (As amended June 30, 1941, ch. 264, 55 Stat. 395.)

AMENDMENTS

1941—Act June 30, 1941, cited to text, substituted "until June 30, 1943" for "until June 30, 1941."

BANK RESERVES

§ 462b. Change of requirements as to reserves in order to prevent credit expansion or contraction.

Notwithstanding the other provisions of sections 142, 371a, 371b, 374, 374a, and 461–466 of this title,

the Board of Governors of the Federal Reserve System, upon the affirmative vote of not less than four of its members, in order to prevent injurious credit expansion or contraction, may by regulation change the requirements as to reserves to be maintained against demand or time deposits or both (1) by member banks in central reserve cities or (2) by member banks in reserve cities or (3) by member banks not in reserve or central reserve cities or (4) by all member banks; but the amount of the reserves required to be maintained by any such member bank as a result of any such change shall not be less than the amount of the reserves required by law to be maintained by such bank on August 23, 1935, nor more than twice such amount. (As amended July 7, 1942, ch. 488, § 2, 56 Stat. 648.)

§ 464. Checking against and withdrawal of reserve balance.

The required balance carried by a member bank with a Federal Reserve bank may, under the regulations and subject to such penalties as may be prescribed by the Board of Governors of the Federal Reserve System, be checked against and withdrawn by such member bank for the purpose of meeting existing liabilities. (As amended July 7, 1942, ch. 488, § 3, 56 Stat. 648.)

AMENDMENTS

1942—Act July 7, 1942, cited to text, amended section by striking out a former proviso which prohibited making new loans or paying dividends until required balance was restored.

Chapter 4.—TAXATION

§ 531. Exemption from taxation.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

Chapter 6.—FOREIGN BANKING

ORGANIZATION OF CORPORATIONS TO DO FOREIGN BANKING

§ 632. Jurisdiction of United States courts; disposition by banks of foreign owned property.

* * * * *

Whenever (1) any Federal Reserve bank has received any property from or for the account of a foreign state which is recognized by the Government of the United States, or from or for the account of a central bank of any such foreign state, and holds such property in the name of such foreign state or such central bank; (2) a representative of such foreign state who is recognized by the Secretary of State as being the accredited representative of such foreign state to the Government of the United States has certified to the Secretary of State the name of a person as having authority to receive, control, or dispose of such property; and (3) the authority of such person to act with respect to such property is accepted and recognized by the Secretary of State, and so certified by the Secretary of State to the Federal Reserve bank, the payment, transfer, delivery, or other disposal of such property by such Federal Reserve bank to or upon the order of such person shall be conclusively presumed to be lawful and shall constitute a complete discharge and release of any liability of the Federal Reserve bank for or with respect to such property.

Whenever (1) any insured bank has received any property from or for the account of a foreign state which is recognized by the Government of the United States, or from or for the account of a central bank of any such foreign state, and holds such property in the name of such foreign state or such central bank; (2) a representative of such foreign state who is recognized by the Secretary of State as being the accredited representative of such foreign state to the Government of the United States has certified to the Secretary of State the name of a person as having authority to receive, control, or dispose of such property; and (3) the authority of such person to act with respect to such property is accepted and recognized by the Secretary of State, and so certified by the Secretary of State to such insured bank, the payment, transfer, delivery, or other disposal of such property by such bank to or upon the order of such person shall be conclusively presumed to be lawful and shall constitute a complete discharge and release of any liability of such bank for or with respect to such property. Any suit or other legal proceeding against any insured bank or any officer, director, or employee thereof, arising out of the receipt, possession, or disposition of any such property shall be deemed to arise under the laws of the United States and the district courts of the United States shall have exclusive jurisdiction thereof, regardless of the amount involved; and any such bank or any officer, director, or employee thereof which is a defendant in any such suit may, at any time before trial thereof, remove such suit from a State court into the district court of the United States for the proper district by following the procedure for the removal of causes otherwise provided by law.

Nothing in this section shall be deemed to repeal or to modify in any manner any of the provisions of sections 95a, 213, 411–415, 417, or 467 of this title, sections 311a, 315b, 316a, 316b, 405a, 408a, 408b, 440–446, 448–448e, 733–734b, 752, 754a, 754b, 757a, 767, 821, 822a, 822b, or 824 of Title 31, or section 5 (b) of Title 50, Appendix, or any actions, regulations, rules, orders, or proclamations taken, promulgated, made, or issued pursuant to any of such sections. In any case in which a license to act with respect to any property referred to in this section is required under any of said sections, regulations, rules, orders, or proclamations, notification to the Secretary of State by the proper Government officer or agency of the issuance of an appropriate license or that appropriate licenses will be issued on application shall be a prerequisite to any action by the Secretary of State pursuant to this section, and the action of the Secretary of State shall relate only to such property as is included in such notification. Each such notification shall include the terms and conditions of such license or licenses and a description of the property to which they relate.

For the purposes of this section, (1) the term "property" includes gold, silver, currency, credits, deposits, securities, choses in action, and any other form of property, the proceeds thereof, and any right, title, or interest therein; (2) the term "foreign state" includes any foreign government or any department, district, province, county, possession, or other similar governmental organization or subdivision of a foreign government, and any agency or instrumentality of any such foreign government or of any such organization or subdivision; (3) the term "central bank" includes any foreign bank or banker authorized to perform any one or more of the functions of a central bank; (4) the term "person" includes any individual, or any corporation, partnership, association, or other similar organization; and (5) the term "insured bank" shall have the meaning given to it in section 264 of this title. (As amended Apr. 7, 1941, ch. 43, § 2, 55 Stat. 131.)

AMENDMENTS

1941—Last four paragraphs were added by act Apr. 7, 1941, cited to text.

Chapter 7.—FARM CREDIT ADMINISTRATION

FARM CREDIT ADMINISTRATION; GENERAL ADMINISTRATIVE PROVISIONS

TRANSFER OF FUNCTIONS

The functions, personnel and property of the Farm Credit Administration were consolidated with other agencies into the Food Production Administration of the Department of Agriculture by Ex. Ord. No. 9280, Dec. 5, 1942, 7 F. R. 10179, set out following section 514 of Title 5, Executive Departments and Government Officers and Employees.

SUBCHAPTER I.—FEDERAL LAND BANKS, JOINT-STOCK LAND BANKS, AND NATIONAL FARM-LOAN ASSOCIATIONS

RESTRICTION ON LOANS OF FEDERAL LAND BANKS BASED ON FIRST MORTGAGES

§ 771. Restrictions enumerated.

* * * * *

Twelfth. *Reduction of interest on loans and deferment of principal.*—Notwithstanding the provisions of paragraph "Second" of this section, the rate of interest on any loans on mortgage made through national farm loan associations or through agents as provided in sections 801–808 of this chapter, or purchased from joint stock land banks, by any Federal land bank, outstanding on May 12, 1933, or made through national farm loan associations after such date, shall not exceed 3½ per centum per annum for all interest payable on installment dates occurring within a period of nine years commencing July 1, 1935; and no payment of the principal portion of any installment of any such loan outstanding on June 3, 1935, shall be required prior to July 11, 1938, if the borrower shall not be in default with respect to any other condition or covenant of his mortgage. The foregoing provisions shall also apply to interest on so-called purchase-money mortgages and on real estate sales contracts taken by the Federal land banks which is payable on installment dates occurring after June 30, 1942, except that in the case of such mortgages and contracts the rate of interest shall be one-half of 1 per centum per annum in excess of the rate paid by borrowers on mortgage loans made through national farm loan associations. The foregoing provisions shall apply to loans made by Federal land banks through branches, except that the rates of interest paid for the respective periods above specified shall be one-half of 1 per centum per annum in excess of the rates of interest paid during the corresponding periods by borrowers on mortgage loans made through national farm loan associations. The Secretary of the Treasury shall pay each Federal land bank, as soon as practicable after October 1, 1933, and after the end of each quarter thereafter, such amount as the Land Bank Commissioner certifies to the Secretary of the Treasury is equal to the amount by which interest payments on mortgages held by such bank have been reduced, during the preceding quarter, by reason of this paragraph; but in any case in which the Land Bank Commissioner finds that the amount of interest payable by such bank during any quarter has been reduced by reason of the refinancing of bonds under section 932 of this chapter, the amount of the reduction so found shall be deducted from the amount payable to such bank under this paragraph. No payments shall be made to a bank with respect to any period after June 30, 1944. There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $15,000,000 for the purpose of enabling the Secretary of the Treasury to make payments to Federal land banks which accrue during the fiscal year ending June 30, 1934, and such additional amounts as may be necessary to make payments accruing during subsequent fiscal years. (As amended June 27, 1942, ch. 449, § 1, 56 Stat. 391.)

AMENDMENTS

1942—Twelfth par., first sentence was amended by act June 27, 1942, cited to text, which advanced period from "seven" to "nine" years commencing July 1, 1935.

Twelfth par., third sentence, was added by act June 27, 1942, cited to text.

Twelfth par., fifth sentence, formerly fourth, was amended by act June 27, 1942, cited to text, which changed date from "June 30, 1942" to "June 30, 1944."

RESERVES AND DIVIDENDS OF NATIONAL FARM-LOAN ASSOCIATIONS

§ 931. Federal land banks; national farm loan associations; mortgages and bonds as instrumentalities of Government.

CROSS REFERENCES

United States obligations and evidences of ownership issued March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

SUBCHAPTER II.—LOANS TO FARMERS BY LAND BANK COMMISSIONER

§ 1016. Loans to farmers by Land Bank Commissioner; provisions governing.

* * * * * * *

(g) Loans by Commissioner on behalf of Federal Farm Mortgage Corporation; loans in cash or bonds; amount available.

Until July 1, 1943, the Land Bank Commissioner shall, in his name, make loans under this section

on behalf of the Federal Farm Mortgage Corporation, and may make such loans in cash or in bonds of the corporation, or if acceptable to the borrower, in consolidated farm loan bonds; but no such loans shall be made by him after July 1, 1943, except for the purpose of refinancing loans previously made by him under this section. As much as may be necessary of the assets of the corporation, including the bonds (and proceeds thereof) issued under section 1020c of this title, may be used for the purposes of this section. (As amended June 3, 1942, ch. 321, 56 Stat. 306.)

* * * * * * *

(i) Rate of interest payable on certain installment dates.

Notwithstanding the foregoing provisions of this section, the rate of interest on loans made under this section shall not exceed 4 per centum per annum for all interest payable on installment dates occurring on or after July 22, 1937, and prior to July 1, 1940, and shall not exceed 3½ per centum per annum for all interest payable on installment dates occurring on or after July 1, 1940, and prior to July 1, 1944. Notwithstanding the interest rate provided for in so-called purchase-money mortgages and real estate sales contracts taken by the Federal Farm Mortgage Corporation, the rate of interest payable on such mortgages and contracts shall not exceed 4 per centum per annum for all interest payable on installment dates occurring on and after July 1, 1942, and prior to July 1, 1944. (As amended June 27, 1942, ch. 449, § 2, 56 Stat. 392.)

AMENDMENTS

1942—Subsec. (g) was amended by act June 3, 1942, cited to text, which substituted "July 1, 1943" for "June 1, 1942" in first sentence thereof.

Subsec. (i) was amended by act June 27, 1942, cited to text.

SUBCHAPTER II-A.—FEDERAL FARM MORTGAGE CORPORATION

§ 1020. Establishment of corporation; directors; bylaws; regulations; officers and employees.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 1020f. Exemptions from taxation.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

SUBCHAPTER II-B.—LOANS TO FARMERS BY GOVERNOR OF FARM CREDIT ADMINISTRATION

§ 1020k. Use of loan, purposes; exemption from execution, etc.

CROSS REFERENCES

Application to rural rehabilitation loans, see section 1007a of Title 7, Agriculture.

§ 1020n. Unlawful use of loans; false representations; accepting fee for securing loans; penalties.

CROSS REFERENCES

Application to rural rehabilitation loans, see section 1007a of Title 7, Agriculture.

§ 1020n-1. Fraudulently obtained loans; personal liability of Federal employees.

REPEALED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 444; act July 22, 1942, ch. 516, § 1, 56 Stat. 701.

SUBCHAPTER III.—FEDERAL INTERMEDIATE CREDIT BANKS

TAX EXEMPTION

§ 1111. Capital and income; debentures instrumentalities of Government.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

SUBCHAPTER VI.—PROVISIONS COMMON TO PRODUCTION CREDIT CORPORATIONS, PRODUCTION CREDIT ASSOCIATIONS, REGIONAL AND CENTRAL BANKS FOR COOPERATIVES

§ 1138c. Tax exemption; realty and tangible personalty as subject to taxation; termination of tax exemption after retirement of Government-owned stock.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

Chapter 11.—FEDERAL HOME LOAN BANK ACT

§ 1422. Definitions.

TRANSFER OF FUNCTIONS

Federal Home Loan Bank Board consolidated with other agencies into the National Housing Agency during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.

§ 1430. Advances—(a) Authorization to make; limitation on amount.

(1) If secured by a mortgage insured under the provisions of sections 1707–1715 and 1736–1742 of this title, the advance may be for an amount not in excess of 90 per centum of the unpaid principal of the mortgage loan. (As amended Mar. 28, 1941, ch. 31, § 7, 55 Stat. 62.)

* * * * *

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

§ 1433. Exemption from taxation; obligation acceptable as credit on debt of home owner.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 1437. Federal Home Loan Bank Board; creation; composition of board; powers and duties; salaries.

TRANSFER OF FUNCTIONS

Federal Home Loan Bank Board consolidated with other agencies into the National Housing Agency during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.

Chapter 12.—HOME OWNERS' LOAN ACT OF 1933

§ 1463. Home owners' loan corporation.

* * * * *

(c) Bond issue by corporation authorized; interest and principal guaranteed by United States; exemption from taxation.

In order to provide for applications filed before May 28, 1935, for applications filed within thirty days thereafter, and for carrying out the other purposes of this section, the Corporation is authorized to issue bonds in an aggregate amount not to exceed $4,750,000,000, which may be exchanged as hereinafter provided, or which may be sold by the Corporation to obtain funds for carrying out the purposes of this section or for the redemption of any of its outstanding bonds; and the Corporation is further authorized to increase its total bond issue for the purpose of retiring its outstanding bonds by an amount equal to the amount of the bonds to be so retired (except bonds retired from payments of principal on loans), such retirement to be at maturity or by call or purchase or exchange or any method prescribed by the Board with the approval of the Secretary of the Treasury: *Provided*, That no bonds issued under this subsection, as amended, shall have a maturity date later than 1952. Such bonds shall be in such forms and denominations, shall mature within such periods of not more than eighteen years from the date of their issue, shall bear such rates of interest not exceeding 4 per centum per annum, shall be subject to such terms and conditions, and shall be issued in such manner and sold at such prices, as may be prescribed by the Corporation, with the approval of the Secretary of the Treasury. Such bonds shall be fully and unconditionally guaranteed both as to interest and principal by the United States, and such guaranty shall be expressed on the face thereof, and such bonds shall be lawful investments, and may be accepted as security, for all fiduciary, trust, and public funds, the investment or deposit of which shall be under the authority or control of the United States or any officer or officers thereof. In the event that the Corporation shall be unable to pay upon demand, when due, the principal of, or interest on, such bonds, the Secretary of the Treasury shall pay to the holder the amount thereof which is hereby authorized to be appropriated out of any moneys in the Treasury not otherwise appropriated, and thereupon to the extent of the amount so paid the Secretary of the Treasury shall succeed to all the rights of the holders of such bonds. The Secretary of the Treasury, in his discretion, is authorized to purchase any bonds of the Corporation issued under this subsection which are guaranteed as to interest and principal, and for such purpose the Secretary of the Treasury is authorized to use as a public-debt transaction the proceeds from the sale of any securities hereafter issued under sections 752, 753, and 757 of Title 31, and the purposes for which securities may be issued under such sections are extended to include any purchases of the Corporation's bonds hereunder. The Secretary of the Treasury may, at any time, sell any of the bonds of the Corporation acquired by him under this subsection. All redemptions, purchases, and sales by the Secretary of the Treasury of the bonds of the Corporation shall be treated as public-debt transactions of the United States. The bonds issued by the Corporation under this subsection shall be exempt, both as to principal and interest, from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States or any District, Territory, dependency, or possession thereof, or by any State, county, municipality, or local taxing authority. The Corporation, including its franchise, its capital, reserves and surplus, and its loans and income, shall likewise be exempt from such taxation; except that any real property of the Corporation shall be subject to taxation to the same extent, according to its value, as other real property is taxed: *Provided*, That any building now or hereafter owned by the Corporation in the District of Columbia and used in whole or in part as an office building of the Corporation, the Federal Home Loan Bank Board, the Federal Home Loan Bank Administration, and/or the Federal Savings and Loan Insurance Corporation, together with the land upon which the same stands, and all appurtenances, buildings, and land now or hereafter owned by the Corporation and used principally in connection with any such office building, shall be exempt from any and all taxation heretofore or hereafter imposed. No such bonds shall be issued in excess of the assets of the Corporation, including the assets to be obtained from the proceeds of such bonds, but a failure to comply with this provision shall not invalidate the bonds or the guaranty of the same. The Corporation shall have power to purchase in the open market at any time and at any price not to exceed par any of the bonds issued by it. Any such bonds so purchased may, with the approval of the Secretary of the Treasury, be sold or resold at any time and at any price. For a period of six months after April 27, 1934, the Corporation is authorized to refund any of its bonds issued prior to such date or any bonds issued after such date in compliance with commitments of the Corporation outstanding on such date, upon application of the holders thereof, by exchanging therefor bonds of an equal face amount issued by the Corporation under this subsection as amended, and bearing interest at such rate as may be prescribed by the Corporation with the approval of the Secretary of the Treasury; but such rate shall not be less than that first fixed after April 27, 1934, on bonds exchanged by the Corporation for home mortgages. For the purpose of such refunding the Corporation is further authorized to increase its total bond issue in an amount equal to the amount of the bonds so refunded. Nothing in this subsection shall be construed to prevent the Corporation from issuing bonds in compliance with commitments of the Corporation on April 27, 1934. (As amended Oct. 24, 1942, ch. 621, 56 Stat. 986.)

AMENDMENTS

1942—Act Oct. 24, 1942, cited to text, amended subsection (c) by adding proviso to the ninth sentence.

TRANSFER OF FUNCTIONS

Home Owners' Loan Corporation consolidated with other agencies, into the National Housing Agency during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 1464. Federal Savings and Loan Associations.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

Chapter 13.—NATIONAL HOUSING

Sec.
1701b. Citation of amendment of 1942 (New).

SUBCHAPTER I.—HOUSING RENOVATION AND MODERNIZATION

1706b. Taxation of real property held by Administrator (New).

SUBCHAPTER VI.—DEFENSE HOUSING INSURANCE (NEW)

1736. Definitions.
1737. Creation of Defense Housing Insurance Fund.
1738. Insurance of mortgages; eligibility; limitations on time and amount; premiums.
1739. Payment of benefits.
1740. Fund; deposit or investment of surplus money; credits and charges.
1741. State taxation of realty held by Administrator.
1742. Rules and regulations.
1743. Insurance of mortgages; mortgages on property designed for residential rental to war workers; mortgages in connection with sale of property acquired under subchapters II and VI (New).

§ 1701b. Citation of amendment of 1942.

The Act of May 26, 1942, ch. 319, 56 Stat. 301, may be cited as the "National Housing Act Amendments of 1942". (May 26, 1942, ch. 319, § 15, 56 Stat. 305.)

REFERENCES IN TEXT

The National Housing Act Amendments of 1942 affected sections 1701b, 1703, 1715c, 1737–1740, 1743, 1743 note, and the heading of subchapter VI of this chapter.

CROSS REFERENCES

Construction of act May 26, 1942, cited to text, with Ex. Ord. No. 9070, consolidating various housing agencies into the National Housing Agency, see note under section 1743 of this title.

SUBCHAPTER I.—HOUSING RENOVATION AND MODERNIZATION

§ 1702. Creation of Federal Housing Administration.

The President is authorized to create a Federal Housing Administration, all of the powers of which shall be exercised by a Federal Housing Administrator (hereinafter referred to as the "Administrator"), who shall be appointed by the President, by and with the advice and consent of the Senate, shall hold office for a term of four years, and shall receive compensation at the rate of $12,000 per annum. In order to carry out the provisions of this subchapter and subchapters II, III, and VI of this chapter, the Administrator may establish such agencies, accept and utilize such voluntary and uncompensated services, utilize such Federal officers and employees, and, with the consent of the State, such State and local officers and employees, and appoint such other officers and employees as he may find necessary, and may prescribe their authorities, duties, responsibilities, and tenure and fix their compensation, without regard to the provisions of other laws applicable to the employment or compensation of officers or employees of the United States. The Administrator may delegate any of the functions and powers conferred upon him under this subchapter and subchapters II, III, and VI of this chapter to such officers, agents, and employees as he may designate or appoint, and may make such expenditures (including expenditures for personal services and rent at the seat of government and elsewhere, for law books and books of reference, and for paper, printing, and binding) as are necessary to carry out the provisions of this subchapter and subchapters II, III, and VI of this chapter, without regard to any other provisions of law governing the expenditure of public funds. All such compensation, expenses, and allowances shall be paid out of funds made available by this chapter. The Administrator shall, in carrying out the provisions of this subchapter and subchapters II, III, and VI, be authorized, in his official capacity, to sue and be sued in any court of competent jurisdiction, State or Federal. (As amended Mar. 28, 1941, ch. 31, § 2, 55 Stat. 61; June 28, 1941, ch. 261, § 6, 55 Stat. 365.)

AMENDMENTS

1941—Act Mar. 28, 1941, cited to text, substituted "subchapters II, III, and VI" for "subchapters II and III."

Act June 28, 1941, cited to text, substituted "$12,000" for "$10,000."

EFFECTIVE DATE

Amendment by act June 28, 1941, cited to text, became effective July 1, 1941.

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

TRANSFER OF FUNCTIONS

Federal Housing Administration consolidated with other agencies into the National Housing Agency during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.

§ 1703. Insurance of financial institutions.

(a) The Administrator is authorized and empowered upon such terms and conditions as he may prescribe, to insure banks, trust companies, personal finance companies, mortgage companies, building and loan associations, installment lending companies, and other such financial institutions, which the Administrator finds to be qualified by experience or facilities and approves as eligible for credit insurance, against losses which they may sustain as a result of loans and advances of credit, and purchases of obligations representing loans and advances of credit, made by them on and after July 1, 1939, and prior to July 1, 1943, for the purpose of financing alterations, repairs, and improvements upon or in connection with existing structures, and the building of new structures, upon urban, suburban, or rural real property (including the restoration, rehabilitation, rebuilding, and replacement of such improvements which have been damaged or

destroyed by earthquake, conflagration, tornado, hurricane, cyclone, flood, or other catastrophe), by the owners thereof or by lessees of such real property under a lease expiring not less than six months after the maturity of the loan or advance of credit. In no case shall the insurance granted by the Administrator under this section to any such financial institution on loans, advances of credit, and purchases made by such financial institution for such purposes on and after July 1, 1939, exceed 10 per centum of the total amount of such loans, advances of credit, and purchases. The total liability which may be outstanding at any time plus the amount of claims paid in respect of all insurance heretofore and hereafter granted under this section and section 1706a of this title, as amended, less the amount collected from insurance premiums and other sources and deposited in the Treasury of the United States under the provisions of subsection (f) of this section, shall not exceed in the aggregate $165,000,000.

(b) No insurance shall be granted under this section to any such financial institution with respect to any obligation representing any such loan, advance of credit, or purchase by it (1) if the amount of such loan, advance of credit, or purchase made for the purpose of financing the alteration, repair, or improvement of existing structures exceeds $2,500, or for the purpose of financing the construction of new structures exceeds $3,000; (2) if such obligation has a maturity in excess of three years and thirty-two days, except that such maturity limitation shall not apply if such loan, advance of credit, or purchase is for the purpose of financing the construction of a new structure for use in whole or in part for residential or agricultural purposes; or (3) unless the obligation bears such interest, has such maturity, and contains such other terms, conditions, and restrictions as the Administrator shall prescribe, in order to make credit available for the purposes of this subchapter: *Provided,* That insurance may be granted to any such financial institution with respect to any obligation not in excess of $5,000 and having a maturity not in excess of seven years and thirty-two days representing any such loan, advance of credit, or purchase by it if such loan, advance of credit, or purchase (1) is made for the purpose of financing the alteration, repair, improvement, or conversion of an existing structure located in an area or locality in which the President shall find that an acute shortage of housing exists or impends which would impede national war activities; and (2) is made for the purpose of providing additional living accommodations: *Provided further,* That any obligation with respect to which insurance is granted under this section on or after July 1, 1939, may be refinanced and extended in accordance with such terms and conditions as the Administrator may prescribe, but in no event for an additional amount or term in excess of the maximum provided for in this subsection. The Administrator is authorized to prescribe such procedures as in his judgment are necessary to secure to war workers occupancy priority with respect to any additional living accommodations referred to in clause (2) of the preceding sentence.

(c) (1) Notwithstanding any other provision of law, the Administrator shall have the power, under regulations to be prescribed by him and approved by the Secretary of the Treasury, to assign or sell at public or private sale, or otherwise dispose of, any evidence of debt, contract, claim, personal property, or security assigned to or held by him in connection with the payment of insurance heretofore or hereafter granted under this section, and to collect or compromise all obligations assigned to or held by him and all legal or equitable rights accruing to him in connection with the payment of such insurance until such time as such obligations may be referred to the Attorney General for suit or collection.

(2) The Administrator is authorized and empowered (a) to deal with, complete, rent, renovate, modernize, insure, or sell for cash or credit, in his discretion, and upon such terms and conditions and for such consideration as the Administrator shall determinate to be reasonable, any real property conveyed to or otherwise acquired by him in connection with the payment of insurance heretofore or hereafter granted under this subchapter and (b) to pursue to final collection, by way of compromise or otherwise, all claims against mortgagors assigned by mortgagees to the Administrator in connection with such real property by way of deficiency or otherwise: *Provided,* That section 5 of Title 41 shall not be construed to apply to any contract of hazard insurance or to any purchase or contract for services or supplies on account of such property if the amount thereof does not exceed $1,000. The power to convey and to execute in the name of the Administrator deeds of conveyance, deeds of release, assignments and satisfactions of mortgages, and any other written instrument relating to real property or any interest therein heretofore or hereafter acquired by the Administrator pursuant to the provisions of this subchapter may be exercised by the Administrator or by any Assistant Administrator appointed by him without the execution of any express delegation of power or power of attorney: *Provided,* That nothing in this paragraph shall be construed to prevent the Administrator from delegating such power by order or by power of attorney, in his discretion, to any officer or agent he may appoint.

* * * * *

(f) The Administrator shall fix a premium charge for the insurance hereafter granted under this subchapter, but in the case of any obligation representing any loan, advance of credit, or purchase, such premium charge shall not exceed an amount equivalent to three-fourths of 1 per centum per annum of the net proceeds of such loan, advance of credit, or purchase, for the term of such obligation, and such premium charge shall be payable in advance by the financial institution and shall be paid at such time and in such manner as may be prescribed by the Administrator. The moneys derived from such premium charges and all moneys collected by the Administrator as fees of any kind in connection with

the granting of insurance as provided in this section, and all moneys derived from the sale, collection, disposition, or compromise of any evidence of debt, contract, claim, property, or security assigned to or held by the Administrator as provided in subsection (c) of this section with respect to insurance granted on and after July 1, 1939, shall be deposited in an account in the Treasury of the United States, which account shall be available for defraying the operating expenses of the Federal Housing Administration under this subchapter, and any amounts in such account which are not needed for such purpose may be used for the payment of claims in connection with the insurance granted under this subchapter. (As amended June 28, 1941, ch. 261, §§ 1–5, 55 Stat. 364, 365; May 26, 1942, ch. 319, § 13, 56 Stat. 305.)

AMENDMENTS

1941—Subsec. (a) was amended by act June 28, 1941, cited to text, which substituted "July 1, 1943" for "July 1, 1941" in the first sentence; inserted "and other sources" after "premiums"; and substituted "$165,000,000" for "$100,000,000."

Subsec. (b) was amended by acts June 28, 1941, and May 26, 1942, both cited to text. The 1941 act inserted "made for the purpose of financing . . . construction of new structures exceeds $3,000" for "exceeds $2,500"; substituted in clause (2) the words "where the loan . . . limitations shall not apply if" for "unless"; and added proviso at end.

Subsec. (c) was amended by act June 28, 1941, cited to text, which numbered subsec. as par. (1), inserted "personal" before "property" therein, and added par. (2).

Subsec. (f) was amended by act June 28, 1941, cited to text, which added to last sentence the words "and all moneys collected by the Administrator . . . with respect to insurance collected on and after July 1, 1939."

CROSS REFERENCES

Construction of act May 26, 1942, cited to text, with Ex. Ord. No. 9070, consolidating various housing agencies into the National Housing Agency, see note under section 1743 of this title.

§ 1706. Annual report.

The Administrator shall make an annual report to the Congress as soon as practicable after the 1st day of January in each year of his activities under this subchapter and subchapters II, III, and VI of this chapter. (As amended Mar. 28, 1941, ch. 31, § 3, 55 Stat. 61.)

AMENDMENTS

1941—Act Mar. 28, 1941, cited to text, substituted "subchapters II, III, and VI" for "subchapters II and III".

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

§ 1706b. Taxation of real property held by Administrator.

Nothing in this subchapter shall be construed to exempt any real property acquired and held by the Administrator in connection with the payment of insurance heretofore or hereafter granted under this subchapter from taxation by any State or political subdivision thereof, to the same extent, according to its value, as other real property is taxed. (June 27, 1934, ch. 847, § 7, as added June 28, 1941, ch. 261, § 7, 55 Stat. 365.)

SUBCHAPTER II.—MORTGAGE INSURANCE

§ 1707. Definitions.

* * * * *

(a) The term "mortgage" means a first mortgage on real estate, in fee simple, or on a leasehold (1) under a lease for not less than ninety-nine years which is renewable or (2) under a lease having a period of not less than fifty years to run from the date the mortgage was executed; and the term "first mortgage" means such classes of first liens as are commonly given to secure advances on, or the unpaid purchase price of, real estate, under the laws of the State, in which the real estate is located, together with the credit instruments, if any, secured thereby.

(d) The term "State" includes the several States, and Alaska, Hawaii, Puerto Rico, the District of Columbia, and the Virgin Islands. (As amended Mar. 28, 1941, ch. 31, § 4 (a), 55 Stat. 61.)

AMENDMENTS

1941—Act Mar. 28, 1941, cited to text, struck out words "district, or Territory" in subsec. (a) and added subsec. (d).

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

§ 1709. Insurance of mortgages—(a) Authority of Administrator; aggregate of insurance; duration of authority.

The Administrator is authorized, upon application by the mortgagee, to insure as hereinafter provided any mortgage offered to him which is eligible for insurance as hereinafter provided, and, upon such terms as the Administrator may prescribe, to make commitments for the insuring of such mortgages prior to the date of their execution or disbursement thereon: *Provided,* That the aggregate amount of principal obligations of all mortgages insured under this subchapter and outstanding at any one time shall not exceed $4,000,000,000, except that with the approval of the President such aggregate amount may be increased to not to exceed $5,000,000,000: *Provided further,* That the aggregate amount of principal obligations of all mortgages that cover property the construction of which was completed more than one year prior to the date of the application for insurance, and that are insured under this subchapter after June 3, 1939, and outstanding at any one time shall not exceed 35 per centum of the total amount of the principal obligations of mortgages with respect to which insurance may be granted under this subchapter after such date: *Provided further,* That on and after July 1, 1944, no mortgages shall be insured under this subchapter except mortgages that cover property which is approved for mortgage insurance prior to the completion of the construction of such property, or which has been previously covered by a mortgage insured by the Administrator. (As amended June 28, 1941, ch. 261, § 8, 55 Stat. 365.)

* * * * *

AMENDMENTS

1941—Subsec. (a) was amended by act June 28, 1941, cited to text, which substituted "$4,000,000,000" for "$3,000,000,000", "$5,000,000,000" for "$4,000,000,000"; substituted in second proviso words "June 3, 1939 . . . to which insurance may be granted under this chapter after such date." for "the effective date of this amendment . . . to which insurance may be granted under this chapter after such date;" and substituted "July 1, 1944" in third proviso for "July 1, 1941."

§ 1710. Payment of insurance—(a) Conveyance and assignment by mortgagee; debentures and certificates of claim; cost of foreclosure.

In any case in which the mortgagee under a mortgage insured under section 1709 or section 1715a of this title shall have foreclosed and taken possession of the mortgaged property in accordance with regulations of, and within a period to be determined by, the Administrator, or shall, with the consent of the Administrator, have otherwise acquired such property from the mortgagor after default, the mortgagee shall be entitled to receive the benefit of the insurance as hereinafter provided, upon (1) the prompt conveyance to the Administrator of title to the property which meets the requirements of rules and regulations of the Administrator in force at the time the mortgage was insured, and which is evidenced in the manner prescribed by such rules and regulations, and (2) the assignment to him of all claims of the mortgagee against the mortgagor or others, arising out of the mortgage transaction or foreclosure proceedings, except such claims as may have been released with the consent of the Administrator. Upon such conveyance and assignment the obligation of the mortgagee to pay the premium charges for insurance shall cease and the Administrator shall, subject to the cash adjustment hereinafter provided, issue to the mortgagee debentures having a total face value equal to the value of the mortgage and a certificate of claim, as hereinafter provided. For the purposes of this subsection, the value of the mortgage shall be determined, in accordance with rules and regulations prescribed by the Administrator, by adding to the amount of the original principal obligation of the mortgage which was unpaid on the date of the institution of foreclosure proceedings, or on the date of the acquisition of the property after default other than by foreclosure, the amount of all payments which have been made by the mortgagee for taxes, ground rents, and water rates, which are liens prior to the mortgage, special assessments which are noted on the application for insurance or which become liens after the insurance of the mortgage, insurance on the mortgaged property, and any mortgage insurance premiums paid after either of such dates, and by deducting from such total amount any amount received on account of the mortgage after either of such dates, and any amount received as rent or other income from the property, less reasonable expenses incurred in handling the property, after either of such dates: *Provided*, That with respect to mortgages which are accepted for insurance prior to July 1, 1944, under section 1709 (b) (2) (B) of this title, and which are foreclosed before there shall have been paid on account of the principal obligation of the mortgage a sum equal to 10 per centum of the appraised value of the property as of the date the mortgage was accepted for insurance, there may be included in the debentures issued by the Administrator, on account of foreclosure costs actually paid by the mortgagee and approved by the Administrator an amount not in excess of 2 per centum of the unpaid principal of the mortgage as of the date of the institution of foreclosure proceedings, but in no event in excess of $75. (As amended June 28, 1941, ch. 261, § 9, 55 Stat. 365.)

AMENDMENTS

1941—Subsec. (a) was amended by act June 28, 1941, cited to text, which substituted "July 1, 1944" for "July 1, 1941" in last sentence.

§ 1713. Rental housing insurance—(a) Definitions.

(1) The term "mortgage" means a first mortgage on real estate in fee simple, or on the interest of either the lessor or lessee thereof (A) under a lease for not less than ninety-nine years which is renewable or (B) under a lease having a period of not less than fifty years to run from the date the mortgage was executed, upon which there is located or upon which there is to be constructed a building or buildings designed principally for residential use; and the term "first mortgage" means such classes of first liens as are commonly given to secure advances (including but not being limited to advances during construction) on, or the unpaid purchase price of, real estate under the laws of the State, in which the real estate is located, together with the credit instrument or instruments, if any, secured thereby, and may be in the form of trust mortgages or mortgage indentures or deeds of trust securing notes, bonds, or other credit instruments.

* * * * *

(7) The term "State" includes the several States, and Alaska, Hawaii, Puerto Rico, the District of Columbia, and the Virgin Islands. (As amended Mar. 28, 1941, ch. 31, § 4 (b), 55 Stat. 62.)

* * * * *

AMENDMENTS

1941—Act Mar. 28, 1941, cited to text, struck out words "district, or Territory" in par. (1) and added par. (7).

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

§ 1715. Statistical and economic surveys.

The Administrator shall cause to be made such statistical surveys and legal and economic studies as he shall deem useful to guide the development of housing and the creation of a sound mortgage market in the United States, and shall publish from time to time the results of such surveys and studies. Expenses of such studies and surveys, and expenses of publication and distribution of the results of such studies and surveys, shall be charged as a general expense of the Fund, the Housing Fund, and the Defense Housing Insurance Fund in such proportion as the Administrator shall determine. (As amended Mar. 28, 1941, ch. 31, § 4 (c), 55 Stat. 62.)

AMENDMENTS

1941—Act Mar. 28, 1941, cited to text, substituted "Fund, the Housing Fund, and the Defense Housing Insurance Fund" for "Fund and the Housing Fund."

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

§ 1715c. Labor standards.

(a) The Administrator shall not insure under section 1713 or section 1715a of this title or under section 1743 of this title, pursuant to any application for insurance filed subsequent to the effective date of this section, a mortgage which covers property on which there is or is to be located a dwelling or dwellings, or a housing project, the construction of which was or is to be commenced subsequent to such date, unless the principal contractor files a certificate or certificates (at such times, in course of construction or otherwise, as the Administrator may prescribe) certifying that the laborers and mechanics employed in the construction of the dwelling or dwellings or the housing project involved have been paid not less than the wages prevailing in the locality in which the work was performed for the corresponding classes of laborers and mechanics employed on construction of a similar character, as determined by the Secretary of Labor prior to the beginning of construction and after the date of the filing of the application for insurance.

(b) The Administrator is authorized to make such rules and regulations as may be necessary to carry out the provisions of this section.

(c) There is hereby authorized to be appropriated for the remainder of the fiscal year ending June 30, 1939, and for each fiscal year thereafter, a sum sufficient to meet all necessary expenses of the Department of Labor in making the determinations provided for in subsection (a). (As amended May 26, 1942, ch. 319, § 10, 56 Stat. 303.)

AMENDMENTS

1942—Act May 26, 1942, cited to text, inserted the reference to section 1743 of this title.

CROSS REFERENCES

Construction of act May 26, 1942, cited to text, with Ex. Ord. No. 9070, consolidating various housing agencies into the National Housing Agency, see note under section 1743 of this title.

SUBCHAPTER III.—NATIONAL MORTGAGE ASSOCIATIONS

§ 1716. Creation and powers of national mortgage associations.

(a) * * *

* * * * *

(2) To purchase, service, or sell any mortgages, or partial interests therein, which are insured under subchapters II and VI of this chapter. (As amended Mar. 28, 1941, ch. 31, § 5, 55 Stat. 62.)

* * * * *

AMENDMENTS

1941—Act Mar. 28, 1941, cited to text, substituted "subchapters II and VI" for "subchapter II" in subsec. (a), par. (2).

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

§ 1717. Obligations of national mortgage associations.

Each national mortgage association is authorized to issue and have outstanding at any time notes, bonds, debentures, or other such obligations in an aggregate amount not to exceed (1) twenty times the amount of its paid-up capital and surplus, and in no event to exceed (2) the current unpaid principal of mortgages held by it and insured under the provisions of subchapters II and VI of this chapter, plus the amount of its cash on hand and on deposit and the amortized value of its investments in bonds or other obligations of, or in bonds or other obligations guaranteed as to principal and interest by, the United States. No national mortgage association shall borrow money otherwise than through the issuance of such notes, bonds, debentures, or other obligations, except with the approval of the Administrator and under such rules and regulations as he shall prescribe. An association may, if its by-laws so provide, accept any notes, bonds, debentures, or other obligations issued by it in payment of obligations due it at par plus accrued interest: *Provided*, That such notes, bonds, debentures, or other obligations so accepted shall be canceled and not reissued. (As amended Mar. 28, 1941, ch. 31, § 6, 55 Stat. 62.)

AMENDMENTS

1941—First sentence was amended by act Mar. 28, 1941, cited to text.

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

SUBCHAPTER IV.—INSURANCE OF SAVINGS AND LOAN ACCOUNTS

§ 1725. Creation of Federal Savings and Loan Insurance Corporation.

TRANSFER OF FUNCTIONS

Federal Savings and Loan Insurance Corporation consolidated with other agencies into the National Housing Agency during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.

SUBCHAPTER V.—MISCELLANEOUS

§ 1731. Penalties.

* * * * *

(d) No individual, association, partnership, or corporation shall hereafter, while the Federal Housing Administration exists, use the combination of letters "FHA", the words "Federal Housing" or "National Housing", or any combination or variation of such letters or words alone or with other letters or words as the name under which he or it shall do business, for the purpose of trade, or by way of advertisement to induce the sale of any article or product whatsoever, which use shall have the effect of leading the public to believe that any such individual, association, partnership, or corporation, or any article or product so offered for sale, has any connection with, approval of, or authorization from, the Federal Housing Administration, the Gov-

ernment of the United States, or any instrumentality thereof where such connection, approval, or authorization does not, in fact, exist. No individual, association, partnership, or corporation shall falsely advertise, or otherwise represent falsely by any device whatsoever, that any project or business in which he or it is engaged, or product which he or it manufactures, deals in, or sells, has been in any way endorsed, authorized, or approved by the Federal Housing Administration, or by the Government of the United States, or by any instrumentality thereof. Every violation of this subsection shall be punished by a fine not exceeding $1,000 or by imprisonment not exceeding one year, or both. (As amended June 28, 1941, ch. 261, § 10, 55 Stat. 365.)

* * * * *

AMENDMENTS

1941—Subsec. (d) was amended by act June 28, 1941, cited to text, which affected first sentence.

SUBCHAPTER VI.—WAR HOUSING INSURANCE

AMENDMENTS

1942—Subchapter heading was amended by act May 26, 1942, ch. 319, § 14 (a), 56 Stat. 305. It formerly read "Defense Housing Insurance".

§ 1736. Definitions.

As used in this subchapter—

(a) The term "mortgage" means a first mortgage on real estate, in fee simple, or on a leasehold (1) under a lease for not less than ninety-nine years which is renewable; or (2) under a lease having a period of not less than fifty years to run from the date the mortgage was executed; and the term "first mortgage" means such classes of first liens as are commonly given to secure advances on, or the unpaid purchase price of, real estate, under the laws of the State in which the real estate is located, together with the credit instruments, if any, secured thereby.

(b) The term "mortgagee" includes the original lender under a mortgage, and his successors and assigns approved by the Administrator; and the term "mortgagor" includes the original borrower under a mortgage and his successors and assigns.

(c) The term "maturity date" means the date on which the mortgage indebtedness would be extinguished if paid in accordance with periodic payments provided for in the mortgage.

(d) The term "State" includes the several States, and Alaska, Hawaii, Puerto Rico, the District of Columbia, and the Virgin Islands. (June 27, 1934, ch. 847, title VI, § 601, as added Mar. 28, 1941, ch. 31, § 1, 55 Stat. 55.)

SEPARABILITY OF PROVISIONS

Section 9 of act Mar. 28, 1941, cited to text, which act affected sections 371, 1430, 1702, 1706, 1707, 1713, 1715, 1716, 1717, and 1736–1742 of this title, and section 609k of Title 15, Commerce and Trade, provided: "If any provision of this Act, or the application thereof to any person or circumstances, is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances, shall not be affected thereby."

§ 1737. Creation of War Housing Insurance Fund.

There is hereby created a War Housing Insurance Fund which shall be used by the Administrator as a revolving fund for the carrying out of the provisions of this subchapter, and mortgages insured under this subchapter shall be known and referred to as "war housing insured mortgages". For this purpose, the Reconstruction Finance Corporation shall make available to the Administrator such funds as he may deem necessary, not to exceed $10,000,000, and the amount of notes, debentures, bonds, or other such obligations which the Corporation is authorized to issue and have outstanding at any one time under existing law is hereby increased by an amount sufficient to provide such funds: *Provided*, That the Secretary of the Treasury is authorized and directed to cancel from time to time, upon the request of the Corporation, notes of the Corporation (which notes are hereby made available to the Secretary of the Treasury for purposes of this section), and to discharge its liability, as respects all sums due and unpaid upon or in connection with such notes at the time of such cancelation and discharge in a principal amount equal to the funds made available to the Administrator by the Corporation under or by reason of this subchapter together with interest paid to the Treasury thereon: *Provided further*, That any evidence of indebtedness with respect to funds so disbursed by the Corporation shall be transferred to the Secretary of the Treasury; that the Secretary and the Corporation are authorized and directed to make such adjustments on their books and records as may be necessary to carry out the purposes of this section; that the amount of notes, debentures, bonds, or other such obligations which the Corporation is authorized to issue and have outstanding at any one time under the provisions of this section shall be correspondingly reduced by the amount of notes so canceled by the Secretary, and that any sums at any time received by the Corporation, representing repayments or recoveries of funds so disbursed shall forthwith be covered into the general fund of the Treasury: *And provided further*, There shall be allocated immediately to the War Housing Insurance Fund the sum of $5,000,000 out of funds made available to the Administrator for this purpose. General expenses of operation of the Federal Housing Administration under this subchapter may be charged to the War Housing Insurance Fund. (June 27, 1934, ch. 847, title VI, § 602, as added Mar. 28, 1941, ch. 31, § 1, 55 Stat. 55, and amended May 26, 1942, ch. 319, § 14 (b), 56 Stat. 305.)

AMENDMENTS

1942—Act May 26, 1942, cited to text, amended this subchapter by substituting "War Housing Insurance Fund" and "war housing" for "Defense Housing Insurance Fund" and "defense housing" wherever occurring.

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

CROSS REFERENCES

A portion of this section is also set out as section 609k of Title 15, Commerce and Trade.

Construction of act May 26, 1942, cited to text, with Ex. Ord. No. 9070, consolidating various housing agencies into the National Housing Agency, see note under section 1743 of this title.

§ 1738. Insurance of mortgages; eligibility; limitations on time and amount; premiums.

(a) The Administrator is authorized, upon application by the mortgagee, to insure as hereinafter provided any mortgage which is eligible for insurance as hereinafter provided and upon such terms as the Administrator may prescribe to make commitments for the insuring of such mortgages prior to the date of their execution or disbursement thereon: *Provided,* That the property covered by the mortgage is in an area or locality in which the President shall find that an acute shortage of housing exists or impends which would impede war activities: *Provided further,* That the aggregate amount of principal obligations of all mortgages insured under this subchapter shall not exceed $800,000,000; *And provided further,* That no mortgage shall be insured under this subchapter after July 1, 1943, or after such earlier date as the emergency, declared by the President on May 27, 1941, to exist, has by his declaration ceased to exist, except pursuant to a commitment to insure issued on or before July 1, 1943, or such earlier date, whichever first occurs.

(b) To be eligible for insurance under this section a mortgage shall—

(1) have been made to, and be held by, a mortgagee approved by the Administrator as responsible and able to service the mortgage properly;

(2) involve a principal obligation (including such initial service charges, appraisal, inspection, and other fees as the Administrator shall approve) in an amount not to exceed 90 per centum of the appraised value (as of the date the mortgage is accepted for insurance) of a property, urban, suburban, or rural upon which there is located a dwelling designed principally for residential use for not more than four families in the aggregate, which is approved for mortgage insurance or war housing insurance prior to the beginning of construction, and (i) the construction of which is begun after March 28, 1941, or (ii) the construction of which was begun after January 1, 1940, and prior to March 28, 1941, and which has not been sold or occupied since completion. Such principal obligation shall not exceed—

(A) $5,400 if such dwelling is designed for a single-family residence, or

(B) $7,500 if such dwelling is designed for a two-family residence, or

(C) $9,500 if such dwelling is designed for a three-family residence, or

(D) $12,000 if such dwelling is designed for a four-family residence;

(3) have a maturity satisfactory to the Administrator but not to exceed twenty-five years from the date of the insurance of the mortgage;

(4) contain complete amortization provisions satisfactory to the Administrator;

(5) bear interest (exclusive of premium charges for insurance) but not to exceed 5 per centum per annum on the amount of the principal obligation outstanding at any time, or not to exceed 6 per centum per annum if the Administrator finds that in certain areas or under special circumstances the mortgage market demands it;

(6) provide, in a manner satisfactory to the Administrator, for the application of the mortgagor's periodic payments (exclusive of the amount allocated to interest and to the premium charge which is required for mortgage insurance as herein provided) to amortization of the principal of the mortgage; and

(7) contain such terms and provisions with respect to insurance, repairs, alterations, payment of taxes, default reserves, delinquency charges, foreclosure proceedings, anticipation of maturity, additional and secondary liens, and other matters as the Administrator may in his discretion prescribe.

(c) The Administrator is authorized to fix a premium charge for the insurance of mortgages under this subchapter but in the case of any mortgage such charge shall not be less than an amount equivalent to one-half of 1 per centum per annum nor more than an amount equivalent to 1½ per centum per annum of the amount of the principal obligation of the mortgage outstanding at any time, without taking into account delinquent payments or prepayments. Such premium charges shall be payable by the mortgagee, either in cash, or in debentures issued by the Administrator under this subchapter at par plus accrued interest, in such manner as may be prescribed by the Administrator: *Provided,* That the Administrator may require the payment of one or more such premium charges at the time the mortgage is insured, at such discount rate as he may prescribe not in excess of the interest rate specified in the mortgage. If the Administrator finds, upon the presentation of a mortgage for insurance and the tender of the initial premium charge and such other charges as the Administrator may require, that the mortgage complies with the provisions of this subchapter, such mortgage may be accepted for insurance by endorsement or otherwise as the Administrator may prescribe; but no mortgage shall be accepted for insurance under this subchapter unless the Administrator finds that the project with respect to which the mortgage is executed is an acceptable risk in view of the emergency referred to in this section. In the event that the principal obligation of any mortgage accepted for insurance under this subchapter is paid in full prior to the maturity date, the Administrator is further authorized in his discretion to require the payment by the mortgagee of an adjusted premium charge in such amount as the Administrator determines to be equitable, but not in excess of the aggregate amount of the premium charges that the mortgagee would otherwise have been required to pay if the mortgage had continued to be insured under this subchapter until such maturity date; and in the event that the principal obligation is paid in full as herein set forth, and a mortgage on the same property is accepted for insurance at the time of such payment, the Administrator is authorized to refund to the mortgagee for the account of the mortgagor all, or such portion as he shall determine to be equitable, of the current unearned premium charges

theretofore paid. The Administrator is further authorized to prescribe such procedures as in his judgment are necessary to secure to war workers occupancy priority with respect to properties which have not been previously occupied and which are covered by mortgages insured under this section and section 1743 of this title.

(d) Any contract of insurance heretofore or hereafter executed by the Administrator under this subchapter shall be conclusive evidence of the eligibility of the mortgage for insurance, and the validity of any contract of insurance so executed shall be incontestable in the hands of an approved mortgagee from the date of the execution of such contract, except for fraud or misrepresentation on the part of such approved mortgagee. (June 27, 1934, ch. 847, title VI, § 603, as added Mar. 28, 1941, ch. 31, § 1, 55 Stat. 56, and amended Sept. 2, 1941, ch. 410, 55 Stat. 686; May 26, 1942, ch. 319, §§ 1–4, 14 (b), 56 Stat. 301, 305.)

AMENDMENTS

1942—Act May 26, 1942, § 14 (b), cited to text, amended this subchapter by substituting "War" and "war" for "Defense" and "defense" wherever occurring. In subsec. (a), first proviso, "war activities" originally read "national-defense activities".

Subsec. (a) was amended by act May 26, 1942, § 1, cited to text.

Subsec. (b) (2) was amended by act May 26, 1942, § 2, cited to text, which increased limitations on amount of obligations.

Subsec. (b) (3) was amended by act May 26, 1942, § 3, cited to text, which substituted "twenty-five" for "twenty".

Subsec. (c) was amended by act May 26, 1942, § 4, cited to text.

1941—Subsec. (a) amended by act Sept. 2, 1941, cited to text, which substituted "$300,000,000" for "$100,000,000."

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

CROSS REFERENCES

Construction of act May 26, 1942, cited to text, with Ex. Ord. No. 9070, consolidating various housing agencies into the National Housing Agency, see note under section 1743 of this title.

§ 1739. Payment of benefits.

(a) In any case in which the mortgagee under a mortgage insured under section 1738 of this title shall have foreclosed and taken possession of the mortgaged property, in accordance with regulations of, and within a period to be determined by, the Administrator, or shall, with the consent of the Administrator, have otherwise acquired such property from the mortgagor after default, the mortgagee shall be entitled to receive the benefit of the insurance as hereinafter provided, upon (1) the prompt conveyance to the Administrator of title to the property which meets the requirements of rules and regulations of the Administrator in force at the time the mortgage was insured, and which is evidenced in the manner prescribed by such rules and regulations; and (2) the assignment to him of all claims of the mortgagee against the mortgagor or others, arising out of the mortgage transaction or foreclosure proceedings except such claims as may have been released with the consent of the Administrator. Upon such conveyance and assignment the obligation of the mortgagee to pay the premium charges for insurance shall cease and the Administrator shall, subject to the cash adjustment hereinafter provided, issue to the mortgagee debentures having a total face value equal to the value of the mortgage and a certificate of claim, as hereinafter provided. For the purposes of this subsection, the value of the mortgage shall be determined, in accordance with rules and regulations prescribed by the Administrator, by adding to the amount of the original principal obligation of the mortgage which was unpaid on the date of the institution of foreclosure proceedings, or on the date of the acquisition of the property after default other than by foreclosure, the amount of all payments which have been made by the mortgagee for taxes, ground rents, and water rates, which are liens prior to the mortgage, special assessments which are noted on the application for insurance or which become liens after the insurance of the mortgage, insurance of the mortgaged property, and any mortgage insurance premiums paid after either of such dates and by deducting from such total amount any amount received on account of the mortgage after either of such dates, and any amount received as rent or other income from the property, less reasonable expenses incurred in handling the property, after either of such dates: *Provided,* That with respect to mortgages which are foreclosed before there shall have been paid on account of the principal obligation of the mortgage a sum equal to 10 per centum of the appraised value of the property as of the date the mortgage was accepted for insurance, there may be included in the debentures issued by the Administrator, on account of the cost of foreclosure (or of acquiring the property by other means) actually paid by the mortgagee and approved by the Administrator an amount—

(1) not in excess of 2 per centum of the unpaid principal of the mortgage as of the date of the institution of foreclosure proceedings and not in excess of $75; or

(2) not in excess of two-thirds of such cost, whichever is the greater.

(b) The Administrator may at any time, under such terms and conditions as he may prescribe, consent to the release of the mortgagor from his liability under the mortgage or the credit instrument secured thereby, or consent to the release of parts of the mortgaged property from the lien of the mortgage: *Provided,* That the mortgagor shall not be released from such liability in any case until the Administrator is satisfied that the mortgaged property has been sold to a purchaser satisfactory to the Administrator, and that such purchaser has paid on account of the purchase price, in cash or its equivalent, at least 10 per centum of the appraised value of such property as determined by the Administrator as of the date the mortgage is accepted for insurance.

(c) Debentures issued under this subchapter shall be in such form and denominations in multiples of $50, shall be subject to such terms and conditions, and shall include such provisions for redemption,

if any, as may be prescribed by the Administrator with the approval of the Secretary of the Treasury, and may be in coupon or registered form. Any difference between the value of the mortgage determined as herein provided and the aggregate face value of the debentures issued, not to exceed $50, shall be adjusted by the payment of cash by the Administrator to the mortgagee from the War Housing Insurance Fund.

(d) The debentures issued under this section to any mortgagee shall be executed in the name of the Defense Housing Insurance Fund as obligor, shall be signed by the Administrator by either his written or engraved signature, and shall be negotiable. All such debentures shall be dated as of the date foreclosure proceedings were instituted, or the property was otherwise acquired by the mortgagee after default, and shall bear interest from such date at a rate determined by the Administrator, with the approval of the Secretary of the Treasury, at the time the mortgage was accepted for insurance, but not to exceed 3 per centum per annum, payable semiannually on the 1st day of January and the 1st day of July of each year. Such debentures as are issued in exchange for property covered by mortgages accepted for insurance under this section on or after May 26, 1942, shall mature ten years after the date thereof. Such debentures as are issued in exchange for property covered by mortgages accepted for insurance under this section prior to May 26, 1942, shall mature three years after the 1st day of July following the maturity date of the mortgage on the property in exchange for which the debentures were issued: *Provided,* That any mortgagee entitled to receive such debentures may elect to receive in lieu thereof debentures which shall mature ten years after the date thereof. Such debentures shall be exempt both as to principal and interest, from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by any Territory, dependency, or possession of the United States, or by the District of Columbia, or by any State, county, municipality, or local taxing authority, and shall be paid out of the Defense Housing Insurance Fund, which shall be primarily liable therefor, and they shall be fully and unconditionally guaranteed as to principal and interest by the United States, and such guaranty shall be expressed on the face of the debentures. In the event that the Defense Housing Insurance Fund fails to pay upon demand, when due, the principal of or interest on any debentures issued under this subchapter, the Secretary of the Treasury shall pay to the holders the amount thereof which is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, and thereupon to the extent of the amount so paid the Secretary of the Treasury shall succeed to all the rights of the holders of such debentures.

(e) The certificate of claim issued by the Administrator to any mortgagee shall be for an amount which the Administrator determines to be sufficient, when added to the face value of the debentures issued and the cash adjustment paid to the mortgagee, to equal the amount which the mortgagee would have received if, at the time of the conveyance to the Administrator of the property covered by the mortgage, the mortgagor had redeemed the property and paid in full all obligations under the mortgage and a reasonable amount for necessary expenses incurred by the mortgagee in connection with the foreclosure proceedings, or the acquisition of the mortgaged property otherwise, and the conveyance thereof to the Administrator. Each such certificate of claim shall provide that there shall accrue to the holder of such certificate with respect to the face amount of such certificate, an increment at the rate of 3 per centum per annum which shall not be compounded. The amount to which the holder of any such certificate shall be entitled shall be determined as provided in subsection (f).

(f) If the net amount realized from any property conveyed to the Administrator under this section and the claim assigned therewith, after deducting all expenses incurred by the Administrator in handling, dealing with, and disposing of such property and in collecting such claims, exceeds the face value of the debentures issued and the cash paid in exchange for such property plus all interest paid on such debentures, such excess shall be divided as follows:

(1) If such excess is greater than the total amount payable under the certificate of claim issued in connection with such property, the Administrator shall pay to the holder of such certificate the full amount so payable, and any excess remaining thereafter shall be paid to the mortgagor of such property; and

(2) If such excess is equal to or less than the total amount payable under such certificate of claim, the Administrator shall pay to the holder of such certificate the full amount of such excess.

(g) Notwithstanding any other provision of law relating to the acquisition, handling, or disposal of real property by the United States, the Administrator shall have power to deal with, complete, rent, renovate, modernize, insure, make contracts or establish suitable agencies for the management of, or sell for cash or credit, in his discretion, any properties conveyed to him in exchange for debentures and certificates of claim as provided in this subchapter; and notwithstanding any other provision of law, the Administrator shall also have power to pursue to final collection, by way of compromise or otherwise, all claims against mortgagors assigned by mortgagees to the Administrator as provided in this subchapter, except that no suit or action shall be commenced by the Administrator against any such mortgagor on account of any claim so assigned unless such suit or action is commenced within six months after the assignment of such claim to the Administrator, or within six months after the last payment was made to the Administrator with respect to the claim so assigned, whichever is later: *Provided,* That section 5 of Title 41 shall not be construed to apply to any contract for hazard insurance, or to any purchase or contract for services or supplies on account of such property if the amount thereof does not exceed $1,000. The power to convey and to execute in the name of the Administrator deeds of conveyances, deeds of release, assignments, and satisfac-

tions of mortgages, and any other written instrument relating to real property or any interest therein heretofore or hereafter acquired by the Administrator pursuant to the provisions of this chapter, may be exercised by the Administrator or by any Assistant Administrator appointed by him, without the execution of any express delegation of power or power of attorney: *Provided*, That nothing in this subsection shall be construed to prevent the Administrator from delegating such power by order or by power of attorney in his discretion, to any officer, agent, or employee he may appoint.

(h) No mortgagee or mortgagor shall have and no certificate of claim shall be construed to give to any mortgagee or mortgagor, any right or interest in any property conveyed to the Administrator or in any claim assigned to him; nor shall the Administrator owe any duty to any mortgagee or mortgagor with respect to the handling or disposal of any such property or the collection of any such claim. (June 27, 1934, ch. 847, title VI, § 604, as added Mar. 28, 1941, ch. 31, § 1, 55 Stat. 58, and amended May 26, 1942, ch. 319, §§ 5–8, 14 (b), 56 Stat. 302, 305.)

AMENDMENTS

1942—Act May 26, 1942, § 14 (b), cited to text, amended this subchapter by substituting the words "War" and "war" for words "Defense" and "defense" wherever occurring.

Subsec. (a) was amended by act May 26, 1942, § 5, cited to text, which authorized substitution of "section 1738 of this title" for "this subchapter".

Subsec. (c) was amended by act May 26, 1942, § 6, cited to text, which authorized substitution of "subchapter" for "section".

Subsec. (d) was amended by act May 26, 1942, § 7, cited to text.

Subsec. (g) was amended by act May 26, 1942, § 8, cited to text, which authorized substitution of "subchapter" for "section" and inserted "with respect to mortgages insured under section 1738 of this title".

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

CROSS REFERENCES

Construction of act May 26, 1942, cited to text, with Ex. Ord. No. 9070, consolidating various housing agencies into the National Housing Agency, see note under section 1743 of this title.

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 1740. Fund; deposit or investment of surplus money; credits and charges.

(a) Moneys in the War Housing Insurance Fund not needed for the current operations of the Federal Housing Administration under this subchapter shall be deposited with the Treasurer of the United States to the credit of the War Housing Insurance Fund, or invested in bonds or other obligations of, or in bonds or other obligations guaranteed as to principal and interest by the United States. The Administrator may, with the approval of the Secretary of the Treasury, purchase in the open market debentures issued under the provisions of this subchapter. Such purchases shall be made at a price which will provide an investment yield of not less than the yield obtainable from other investments authorized by this section. Debentures so purchased shall be canceled and not reissued.

(b) Premium charges, adjusted premium charges, and appraisal and other fees received on account of the insurance of any mortgage accepted for insurance under this subchapter, the receipts derived from the property covered by such mortgage and claims assigned to the Administrator in connection therewith shall be credited to the War Housing Insurance Fund. The principal of, and interest paid and to be paid on debentures issued under this subchapter, cash adjustments, and expenses incurred in the handling, management, renovation, and disposal of properties acquired under the subchapter shall be charged to the War Housing Insurance Fund. (June 27, 1934, ch. 847, title VI, § 605, as added Mar. 28, 1941, ch. 31, § 1, 55 Stat. 61, and amended May 26, 1942, ch. 319, §§ 9, 14 (b), 56 Stat. 303, 305.)

AMENDMENTS

1942—Act May 26, 1942, § 14 (b), cited to text, amended this subchapter by substituting the words "War" and "war" for words "Defense" and "defense" wherever occurring.

Subsec. (a) was amended by act May 26, 1942, § 9, cited to text, which authorized substitution of "this subchapter" for "section 1739" in second sentence.

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

CROSS REFERENCES

Construction of act May 26, 1942, cited to text, with Ex. Ord. No. 9070, consolidating various housing agencies into the National Housing Agency, see note under section 1743 of this title.

§ 1741. State taxation of realty held by Administrator.

Nothing in this subchapter shall be construed to exempt any real property acquired and held by the Administrator under this subchapter from taxation by any State or political subdivision thereof, to the same extent, according to its value, as other real property is taxed. (June 27, 1934, ch. 867, title VI, § 606, as added Mar. 28, 1941, ch. 31, § 1, 55 Stat. 61.)

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

§ 1742. Rules and regulations.

The Administrator is authorized and directed to make such rules and regulations as may be necessary to carry out the provisions of this subchapter. (June 27, 1934, ch. 847, title VI, § 607, as added Mar. 28, 1941, ch. 31, § 1, 55 Stat. 61.)

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of this title.

CROSS REFERENCES

United States obligations issued after Feb. 28, 1941, subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 1743. Insurance of mortgages; mortgages on property designed for residential rental to war workers; mortgages in connection with sale of property acquired under subchapters II and VI.

(a) In addition to mortgages insured under section 1738 of this title, the Administrator is authorized to

insure mortgages as defined in section 1736 of this title (including advances on such mortgages during construction) which are eligible for insurance as hereinafter provided.

(b) To be eligible for insurance under this section a mortgage shall meet the following conditions:

(1) The mortgaged property shall be held by a mortgagor approved by the Administrator. The Administrator may, in his discretion, require such mortgagor to be regulated or restricted as to rents or sales, charges, capital structure, rate of return, and methods of operation. The Administrator may make such contracts with, and acquire for not to exceed $100 stock or interest in any such mortgagor, as the Administrator may deem necessary to render effective such restriction or regulation. Such stock or interest shall be paid for out of the War Housing Insurance Fund, and shall be redeemed by the mortgagor at par upon the termination of all obligations of the Administrator under the insurance.

(2) The mortgaged property shall be designed for rent for residential use by war workers.

(3) The mortgage shall involve a principal obligation in an amount—

(A) not to exceed $5,000,000; and

(B) not to exceed 90 per centum of the amount which the Administrator estimates will be the reasonable replacement cost of the completed property or project, including the land; the proposed physical improvements; utilities within the boundaries of the property or project; architects' fees; taxes and interest accruing during construction; and other miscellaneous charges incidental to construction and approved by the Administrator: *Provided,* That such mortgage shall not in any event exceed the amount which the Administrator estimates will be the cost of the completed physical improvements on the property or project, exclusive of off-site public utilities and streets, and organization and legal expenses; and

(C) not to exceed $1,350 per room for such part of such property or project as may be attributable to dwelling use.

The mortgage shall provide for complete amortization by periodic payment within such term as the Administrator shall prescribe, and shall bear interest (exclusive of premium charges for insurance) at not to exceed 4½ per centum per annum on the amount of the principal obligation outstanding at any time. The Administrator may consent to the release of a part or parts of the mortgaged property from the lien of the mortgage upon such terms and conditions as he may prescribe and the mortgage may provide for such release.

(c) The failure of the mortgagor to make any payment due under or provided to be paid by the terms of a mortgage insured under this section shall be considered a default under such mortgage, and if such default continues for a period of thirty days, the mortgagee shall be entitled to receive the benefits of the insurance as hereinafter provided, upon assignment, transfer, and delivery to the Administrator, within a period and in accordance with rules and regulations to be prescribed by the Administrator of (1) all rights and interest arising under the mortgage so in default; (2) all claims of the mortgagee against the mortgagors or others, arising out of the mortgage transaction; (3) all policies of title or other insurance or surety bonds or other guaranties and any and all claims thereunder; (4) any balance of the mortgage loan not advanced to the mortgagor; (5) any cash or property held by the mortgagee, or to which it is entitled, as deposits made for the account of the mortgagor and which have not been applied in reduction of the principal of the mortgage indebtedness; and (6) all records, documents, books, papers, and accounts relating to the mortgage transaction. Upon such assignment, transfer, and delivery the obligation of the mortgagee to pay the premium charges for mortgage insurance shall cease, and the Administrator shall, subject to the cash adjustment provided for in section 1739 (c) of this title, issue to the mortgagee debentures having a total face value equal to the value of the mortgage, and a certificate of claim as hereinafter provided. For the purposes of this subsection, the value of the mortgage shall be determined in accordance with rules and regulations prescribed by the Administrator, by adding to the amount of the original principal obligation of the mortgage which was unpaid on the date of default, the amount the mortgagee may have paid for (A) taxes, special assessments, and water rates, which are liens prior to the mortgage; (B) insurance on the property; and (C) reasonable expenses for the completion and preservation of the property; less the sum of (i) an amount equivalent to 1 per centum of the unpaid amount of such principal obligation on the date of default; (ii) any amount received on account of the mortgage after such date; and (iii) any net income received by the mortgagee from the property after such date: *Provided,* That the mortgagee in the event of a default under the mortgage may, at its option and in accordance with regulations of, and in a period to be determined by the Administrator, proceed to foreclose on and obtain possession of or otherwise acquire such property from the mortgagor after default, and receive the benefits of the insurance as herein provided, upon (1) the prompt conveyance to the Administrator of title to the property which meets the requirements of the rules and regulations of the Administrator in force at the time the mortgage was insured, and which is evidenced in the manner prescribed by such rules and regulations; and (2) the assignment to him of all claims of the mortgagee against the mortgagor or others, arising out of the mortgage transaction or foreclosure proceedings, except such claims that may have been released with the consent of the Administrator. Upon such conveyance and assignment, the obligation of the mortgagee to pay the premium charges for insurance shall cease and the mortgagee shall be entitled to receive the benefits of the insurance as provided in this subsection, except that in such event the 1 per centum deduction, set out in (i) hereof, shall not apply.

(d) The certificate of claim issued by the Administrator to any mortgagee in connection with the insurance of mortgages under this section shall be for an amount determined in accordance with subsections (e) and (f) of section 1739 of this title, except that any amount remaining after the payment of the full amount under the certificate of claim shall be retained by the Administrator and credited to the War Housing Insurance Fund.

(e) Debentures issued under this section shall be issued in accordance with the provisions of section 1739 (d) of this title except that such debentures shall be dated as of the date of default as determined in subsection (c) of this section, and shall bear interest from such date.

(f) The provisions of section 1713 (k) of this title shall be applicable to mortgages insured under this section, except that as applied to such mortgages (1) all references in such section 1713 (k) to the "Housing Fund" shall be construed to refer to the "War Housing Insurance Fund", and (2) the reference therein to "subsection (g)" shall be construed to refer to "subsection (c)" of this section.

(g) The Administrator shall also have power to insure under this subchapter or subchapter II of this chapter any mortgage executed in connection with the sale by him of any property acquired under this subchapter or subchapter II of this chapter without regard to the limitations upon eligibility contained therein. (June 27, 1934, ch. 847, title VI, § 608, as added May 26, 1942, ch. 319, § 11, 56 Stat. 303.)

CONSTRUCTION OF ACT MAY 26, 1942, WITH EX. ORD. NO. 9070, CONSOLIDATING NATIONAL HOUSING AGENCY

Section 12 of act May 26, 1942, cited to text of sections 1701b, 1703, 1715c, 1737–1740, and 1743 of this title, provided as follows: "Nothing contained in this Act shall be construed to supersede or be inconsistent with the provisions of the Executive Order Numbered 9070, dated February 24, 1942 (section 601 note of appendix to Title 50, War), and where necessary for this purpose, the term 'Administrator', as used herein, shall be construed to mean 'Federal Housing Commissioner'."

Chapter 14.—FEDERAL CREDIT UNIONS

Sec.

1756a. Reimbursement of Farm Credit Administration personnel for use of private automobiles for examining, supervising, and servicing credit unions (New).

§ 1751. Citation of chapter.

EX. ORD. NO. 9148

CREDIT UNION FUNCTIONS, RECORDS, PROPERTY, AND PERSONNEL

Ex. Ord. No. 9148, April 27, 1942, 7 F. R. 3145, provided: By virtue of the authority vested in me by Title I of the First War Powers Act, 1941, approved December 18, 1941 (Public Law 354, 77th Congress), it is hereby ordered as follows:

1. TRANSFER OF FUNCTIONS

All functions, powers, and duties of the Farm Credit Administration and of the Governor thereof under the Federal Credit Union Act, as amended, (Title 12 U. S. C. §§ 1751–1771) are transferred to the Federal Deposit Insurance Corporation.

2. TRANSFER OF RECORDS, PROPERTY, AND PERSONNEL

All records and property (including office equipment) and all personnel of the Farm Credit Administration used primarily in the administration of the functions transferred by this order are transferred to the Federal Deposit Insurance Corporation for use in the administration of the functions transferred by this order; but any personnel so transferred who are found by the Federal Deposit Insurance Corporation to be in excess of the personnel necessary for the administration of such functions, powers, and duties shall be retransferred under existing law to other positions in the Government or separated from the service.

3. TRANSFER OF FUNDS

So much of the unexpended balances of appropriations or other funds available (including those available for the fiscal year ending June 30, 1943) to the Farm Credit Administration in the exercise of the functions transferred by this order, as the Director of the Bureau of the Budget with the approval of the President shall determine, shall be transferred to the Federal Deposit Insurance Corporation for use in connection with the exercise of the functions so transferred. In determining the amount to be transferred the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations or other funds prior to the transfer.

4. EFFECTIVE AND TERMINATION DATES

This order shall become effective as of May 16, 1942, and shall continue in force and effect until the termination of Title I of the First War Powers Act, 1941. (50 App. § 601 et seq.)

§§ 1752–1756.

CROSS REFERENCES

Transfer of functions, etc., for duration of war to Federal Deposit Insurance Corporation, see Ex. Ord. No. 9148, under section 1751.

§ 1756a. Reimbursement of Farm Credit Administration personnel for use of private automobiles for examining, supervising, and servicing credit unions.

Officers and employees of the Farm Credit Administration who under proper authorization use privately owned automobiles in the performance of official travel within the corporate limits of their official stations for the purpose of examining, supervising, or servicing Federal credit unions located within said corporate limits, may be reimbursed for such travel at a rate not to exceed 3 cents per mile. (July 22, 1942, ch. 516, § 1, 56 Stat. 700.)

CROSS REFERENCES

Transfer of functions, etc., for duration of war to Federal Deposit Insurance Corporation, see Ex. Ord. No. 9148, under section 1751.

§§ 1757–1771.

CROSS REFERENCES

Transfer of functions, etc., for duration of war to Federal Deposit Insurance Corporation, see Ex. Ord. No. 9148, under section 1751.

TITLE 13.—CENSUS

Chapter 1.—BUREAU OF THE CENSUS

§ 2. Director of the Census; duties.

TRANSFER OF FUNCTIONS

The functions, records, property, including office equipment, personnel and administration of the Sample Surveys Section of the Work Projects Administration of the Federal Works Agency were transferred to the Bureau of the Census by Ex. Ord. No. 9232, set out in note under section 601 of Appendix to Title 50, War.

TITLE 14.—COAST GUARD

Chapter 1.—GENERAL PROVISIONS

Sec.
3a. Same; personnel subject to Navy regulations (New).
31b. Exchange of certain equipment in part payment of new equipment of similar character (New).
31c. Contracts with Government-owned establishments for work and material (New).
34a. Detail of personnel to officers' quarters and messes ashore; exceptions; additional detail (New).
35a. Extension of enlistments during war or national emergency (New).
35b. Enlistment, continuation of term during disability (New).
35c. Same; extension by Secretary of Navy in time of war (New).

§ 1. Establishment of Coast Guard; control of organization generally; cooperation with Navy.

The Coast Guard as heretofore established in lieu of the Revenue Cutter Service and the Life Saving Service, existing prior to January 28, 1915, is continued. The Coast Guard which shall be a military service and constitute a branch of the land and naval forces of the United States at all times and shall operate under the Treasury Department in time of peace and operate as a part of the Navy, subject to the orders of the Secretary of the Navy, in time of war or when the President shall so direct. Whenever the Coast Guard or any units thereof are transferred to the Navy Department, applicable appropriations of the Navy Department shall be available for the expenses thereof: *Provided,* That the applicable appropriations of the Coast Guard shall be available for transfer to the Navy Department for such expenses in such amount or amounts as the Director of the Bureau of the Budget shall determine: *Provided further,* That no provision of sections 1, 2, 5, 36, 38, 65, 100, 102, 175 and 176 of this title shall be construed as giving any officer of either the Coast Guard or the Navy, military or other control at any time over any vessel, officer, or man of the other service except by direction of the President. (As amended July 11, 1941, ch. 290, §§ 5, 6 (a), 55 Stat. 585.)

AMENDMENTS

1941—Act July 11, 1941, cited to text, omitted from second sentence the words "which shall constitute a part of the military forces of the United States" after "Coast Guard" and substituted therefor the words "which shall be a military service and constitute a branch of the land and naval forces of the United States at all times." It also amended third sentence by omitting "When subject to the Secretary of the Navy in time of war the expense of the Coast Guard shall be paid by the Navy Department" and substituting therefor all preceding second proviso.

EX. ORD. NO. 8929. COAST GUARD TO OPERATE AS PART OF THE NAVY

Ex. Ord. No. 8929, Nov. 1, 1941, 6 Fed. Reg. 5581, provided:

It is hereby directed that the Coast Guard shall from this date, until further orders, operate as a part of the Navy, subject to the orders of the Secretary of the Navy.

All Coast Guard personnel operating as a part of the Navy, subject to the orders of the Secretary of the Navy, pursuant to this order, shall, while so serving, be subject to the laws enacted for the government of the Navy: *Provided,* That in the initiation, prosecution, and completion of disciplinary action, including remission or mitigation of punishments for any offense committed by any officer or enlisted man of the Coast Guard, the jurisdiction shall depend upon and be in accordance with the laws and regulations of the Department having jurisdiction of the person of such offender at the various stages of such action: *Provided further,* That any punishment imposed and executed in accordance with the provisions of this paragraph shall not exceed that to which the offender was liable at the time of the commission of the offense.

CERTAIN VESSELS AND PERSONNEL TO ACT AS PART OF NAVY

Certain vessels and personnel of the Coast Guard were directed to operate and act as part of the Navy by Ex. Ord. No. 8895, Sept. 11, 1941, 6 Fed. Reg. 4722, and Ex. Ord. No. 8767, June 3, 1941, 6 Fed. Reg. 2743, respectively.

TRANSFER OF FUNCTIONS

Functions of Bureau of Marine Inspection and Navigation and certain functions of Secretary of Commerce, Collector of Customs, and United States Maritime Commission, transferred to Bureau of Customs and the Coast Guard during present War, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

CROSS REFERENCES

Operation of Coast Guard as part of Navy, transfer from Secretary of Treasury to Secretary of Navy powers regulating anchorage, movement, etc., of vessels, see section 191a of Title 50, War.

§ 3. Cooperation with Navy; Coast Guard when subject to Navy regulations.

CROSS REFERENCES

Operation of Coast Guard as part of Navy, transfer from Secretary of Treasury to Secretary of Navy powers regulating anchorage, movement, etc., of vessels, see section 191a of Title 50, War.

§ 3a. Same; personnel subject to Navy regulations.

Whenever the Coast Guard is operating as a part of the Navy the provisions of sections 197, 722, 875, 885, 961, and 962 of Title 34 shall be considered applicable to personnel of the Coast Guard. (Oct. 26, 1942, ch. 623, 56 Stat. 987.)

§ 4. Repealed. July 11, 1941, ch. 290, § 6 (b), 55 Stat. 585.

§§ 10, 10c, 10e.

SUSPENSION OF PERIODIC COMPUTATION

Provisions relating to periodic computations to determine number, permanent promotion, etc., of line officers of the Regular Navy and the Marine Corps suspended by section 806 of Appendix to Title 50, War, and made applicable to the Coast Guard by section 813 of Appendix to Title 50, War.

§ 11. Commandant; appointment; rank, pay, etc.; appointment as additional number in grade of captain.

CROSS REFERENCES

Pay and allowances of officers of equivalent rank of general officers, see section 107 of Title 37, Pay and Allowances.

§ 15b. Coast Guard Academy; professors, appointment and qualifications.

The President of the United States is authorized, by and with the advice and consent of the Senate to appoint not to exceed five professors to the United States Coast Guard as heads or assistant heads of the departments of instruction at the Coast Guard Academy. An original appointment as professor not made from a civilian instructor or regular commissioned officer in the United States Coast Guard shall be a temporary appointment; but a professor so appointed, after completion of a satisfactory probationary period of two years, may be regularly appointed as professor to rank from the date of his original appointment: *Provided,* That any person who has served as a civilian instructor in the Coast Guard Academy for fifteen years or more may be appointed to the office of professor in the Coast Guard Academy pursuant to this section without physical examination. (As amended May 2, 1942, ch. 273, 56 Stat. 265.)

AMENDMENTS

1942—Act May 2, 1942, cited to text, inserted "or assistant heads" in the first sentence.

§ 15d. Same; civilian instructors; appointment and compensation.

The Secretary of the Treasury, or the Secretary of the Navy when the Coast Guard is operating as a part of the Navy pursuant to law, is authorized to appoint in the Coast Guard, subject to the competitive provisions of the civil-service laws and regulations, such number of civilian instructors as he deems necessary, not to exceed eight, and the compensation of such appointees shall be fixed in accordance with sections 661–673 and 674 of Title 5. (As amended May 2, 1942, ch. 273, 56 Stat. 265.)

AMENDMENTS

1942—Act May 2, 1942, cited to text, increased the number of instructors from three to eight and extended the provisions of this section to include the period when the Coast Guard is operating as a part of the Navy.

§ 21. Grades and ratings of warrant and petty officers and enlisted men.

APPOINTMENT AS COMMISSIONED OFFICERS

Warrant officers appointed to grade and rank of commissioned officers, see sections 338–338g of Title 34, Navy.

§ 31b. Exchange of certain equipment in part payment of new equipment of similar character.

The Secretary of the Navy, insofar as Navy property is concerned, and the Secretary of the Treasury, insofar as Coast Guard property is concerned, are respectively authorized to exchange motor-propelled vehicles, airplanes, engines, and parts thereof, and obsolete, unsuitable, and unserviceable machines and tools, and parts thereof, in part payment for new equipment of the same or similar character as those proposed to be exchanged. (June 6, 1941, ch. 177, 55 Stat. 247.)

CODIFICATION

Provisions similar to those contained in this section are set out in section 532a of Title 34, Navy.

§ 31c. Contracts with Government-owned establishments for work and material.

All orders or contracts for work or material, under authorization of law heretofore or hereafter placed with Government-owned establishments by the Coast Guard, shall be considered as obligations in the same manner as provided for similar orders or contracts placed with private contractors, and appropriations for such work or material shall remain available for payment therefor as in the case of orders or contracts placed with private contractors. (June 6, 1942, ch. 384, 56 Stat. 328.)

§ 34a. Detail of personnel to officers' quarters and messes ashore; exceptions; additional detail.

Existing limitations with respect to the detail of personnel to officers' quarters and messes ashore shall not apply to the Coast Guard Academy, the Coast Guard Yard, the New London Base, Coast Guard and merchant marine officers' training stations, and in addition, not to exceed ninety-five in number at such stations as shall be designated by the Commandant of the Coast Guard with the approval of the Secretary of the Navy. (June 23, 1942, ch. 444, § 1, 56 Stat. 389.)

CROSS REFERENCES

Existing limitations in the Navy, see section 450a of Title 34, Navy.

§ 35. Enlisted men; term of enlistment; extension; detention; pay and allowances.

(a) All persons composing the enlisted force of the Coast Guard shall be enlisted for a term not to exceed three years, in the discretion of the Secretary of the Treasury, who shall prepare regulations governing such enlistments and for the general government of the service: *Provided,* That an enlistment in the Coast Guard shall not be regarded as complete until the enlisted man concerned shall have served any time, in excess of one day, lost on account of unauthorized absence from duty, or injury, sickness, or disease, resulting from his own intemperate use of drugs or alcoholic liquors, or other misconduct, or while in confinement under sentence, or while awaiting trial and disposition of his case if the trial results in conviction.

(b) The term of enlistment of any enlisted man in the Coast Guard may, by his voluntary written agreement, under such regulations as may be prescribed by the Secretary of the Treasury, be extended for a period of one, two or three full years from the date of expiration of the then-existing term of enlistment, and subsequent to said date an enlisted man who extends his term of enlistment as herein authorized shall be entitled to and shall receive the same pay and allowances in all respects as though regularly discharged and reenlisted immediately upon expiration of his term of enlistment. No such extension shall operate to deprive the enlisted man concerned, upon discharge at the termination thereof, of any right, privilege, or benefit to which he would have been entitled if his term of enlistment had not been so extended.

(c) Under such regulations as the Secretary of the Treasury shall prescribe, an enlisted man may

be detained in the Coast Guard beyond the term of his enlistment—

1. until the first arrival of the vessel on which he is serving at its permanent station, or at a port in a State of the United States or in the District of Columbia;

2. until the first arrival of an enlisted man attached to a shore station beyond the continental limits of the United States or in Alaska at a port in any State of the United States or in the District of Columbia where his reenlistment or discharge may be effected, or until he can be discharged or reenlisted at his station beyond the continental limits of the United States or in Alaska, whichever is earlier, but in no event to exceed three months;

3. with his consent, while undergoing medical or hospital treatment for injury, sickness, or disease incurred incident to service, until a final determination is made with reference to his eligibility for reenlistment, retirement, or discharge, but in no event to exceed six months;

4. while awaiting disciplinary action or trial and disposition of his case;

5. for a period of not exceeding thirty days in other cases not specifically covered by this section, when essential to the public interests: *Provided*, That the determination that such detention is essential to the public interests, made in accordance with regulations prescribed by the Secretary of the Treasury, shall be final and conclusive.

(d) Any person detained in the Coast Guard, as provided in subparagraph (c) of this section, shall be entitled to receive pay and allowances and benefits under the same conditions as though his enlistment period had not expired, and shall be subject in all respects to the laws and regulations for the government of the Coast Guard until his discharge therefrom: *Provided*, That enlisted men detained under the provisions of subparagraph (c) 1 of this section shall be entitled to the pay and allowances provided for enlisted personnel of the Navy detained under similar circumstances: *Provided further*, That pay or allowances shall not accrue for any period beyond the term of enlistment in the case of an enlisted person detained in accordance with subparagraph (c) 4 of this section if the trial results in conviction. (As amended July 11, 1941, ch. 290, § 8, 55 Stat. 586.)

AMENDMENTS

1941—Subsec. (a) was amended by act July 11, 1941, cited to text, which substituted "four" for "three" years.

Subsec. (b) was amended by act July 11, 1941, cited to text, which substituted "one, two, three, or four full years" for "one, two, or three full years."

Subsec. (c) was deleted by act July 11, 1941, cited to text, and a new subsec. (c) added by the same act.

Subsec. (d) was added by act July 11, 1941, cited to text.

CROSS REFERENCES

Continuation of enlistment during disability, see section 35b of this title.

§ 35a. Same; extension of enlistments during war or national emergency.

The provisions of sections 181, 181a, 201a, 692, and 692a of Title 34 shall apply to personnel of the Regular Coast Guard in relationship to the Coast Guard in the same manner and to the same extent as they apply to personnel of the Regular Navy in relationship to the Navy, and the same authority vested in the Secretary of the Navy by this section, sections 181, 181a, 201a, 692, and 692a of Title 34, and section 16a of Title 37 with respect to the Navy and Marine Corps shall be, and is hereby, vested in the Secretary of the Treasury with respect to the Coast Guard. (Aug. 18, 1941, ch. 364, § 3, 55 Stat. 629.)

§ 35b. Same; continuation of term during disability.

Hereafter any enlisted man of the Army, Navy, Marine Corps, and Coast Guard of the United States in the active service, whose term of enlistment shall expire while he is suffering disease or injury incident to service and not due to misconduct, and who is in need of medical care or hospitalization, may, with his consent, be retained in such service beyond the expiration of his term of enlistment, and any such enlisted man shall be entitled to receive at Government expense medical care or hospitalization and his pay and allowances (including expense money authorized by law and credit for longevity) until he shall have recovered to such extent as would enable him to meet the physical requirements for reenlistment, or until it shall have been ascertained by competent authority of the service concerned that the disease or injury is of a character that recovery to such an extent would be impossible, whichever is earlier: *Provided*, That any enlisted man whose enlistment is extended as provided herein shall be subject to forfeiture in the same manner and to the same extent as if his term of enlistment had not expired, and nothing contained in this section shall prevent any enlisted man of the Army, Navy, or Marine Corps, and the Coast Guard, from being held in the service without his consent under, respectively, the provisions of section 1579 of Title 10, section 183 of Title 34, and section 35, subsection (a), of this title. (Dec. 12, 1941, ch. 566, 55 Stat. 797.)

CODIFICATION

Provisions similar to those of this section are set out in section 628a of Title 10, Army, and section 185 of Title 34, Navy.

§ 35c. Same; extension by Secretary of Navy in time of war.

In time of war all enlistments in the Regular Navy, Marine Corps, and Coast Guard, and in the Reserve components thereof as applicable, may be extended by the Secretary of the Navy for such additional time as he may deem necessary in the interest of national defense: *Provided*, That all men whose terms of enlistment are extended in accordance with the provisions of this section shall continue during such extensions to be subject in all respects to the laws and regulations for the government of the Navy: *Provided further*, That men detained in service in accordance with this section shall, unless they voluntarily extend their enlistments, be discharged not later than six months after the termination of the condition which originally authorized their detention. (Dec. 13, 1941, ch. 570, § 1, 55 Stat. 799.)

CODIFICATION

Same provisions as those of this section constitute section 186 of Title 34, Navy.

§ 45. Jurisdiction of Coast Guard; inland waters.

Commissioned, warrant, and petty officers of the Coast Guard are hereby empowered to make inquiries, examinations, inspections, searches, seizures, and arrests upon the high seas, and the navigable waters of the United States, its Territories, and possessions, except the Philippine Islands, for the prevention, detection, and suppression of violations of laws of the United States. For such purposes, such officers are authorized at any time to go on board of any vessel, subject to the jurisdiction, or to the operation of any law, of the United States, to address inquiries to those on board, to examine the ship's documents and papers, and to examine, inspect, and search the vessel and use all necessary force to compel compliance. When from such inquiries, examination, inspection, or search it shall appear that a breach of the laws of the United States rendering a person liable to arrest is being, or has been committed, by any person, such person shall be arrested or, if escaping to shore, shall be immediately pursued and arrested on shore, or other lawful and appropriate action shall be taken; or, if it shall appear that a breach of the laws of the United States has been committed so as to render such vessel, or the merchandise, or any part thereof, on board of, or brought into the United States by, such vessel, liable to forfeiture, or, so as to render such vessel liable to a fine or penalty and if necessary to secure such fine or penalty, such vessel shall be seized. (As amended July 11, 1941, ch. 290, § 7, 55 Stat. 585.)

AMENDMENTS

1941—Act July 11, 1941, cited to text, omitted proviso at end of first sentence which read *"Provided,* That nothing herein contained shall apply to the inland waters of the United States, its Territories, and possessions, other than the Great Lakes and the connecting waters thereof."

TRANSFER OF FUNCTIONS

Functions of Bureau of Marine Inspection and Navigation and certain functions of Secretary of Commerce, Collector of Customs, and United States Maritime Commission, transferred to Bureau of Customs and the Coast Guard during present War, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

CROSS REFERENCES

Control by Coast Guard of anchorage and movement of vessels in territorial waters for safety of naval vessels, see section 191c of Title 50, War.

§ 48. Designation of officer as captain of port.

Any officer of the Coast Guard enumerated in section 45 of this title may be designated by the Commandant of the Coast Guard as captain of the port for such port or ports or adjacent navigable waters of the United States as he deems necessary to facilitate execution of the duties prescribed by sections 45–48 of this title. (As amended July 11, 1941, ch. 290, § 7, 55 Stat. 585.)

AMENDMENTS

1941—Prior to amendment by act July 11, 1941, cited to text, section defined "inland waters" as formerly used in section 45 of this title.

Chapter 2.—COAST GUARD VESSELS

Sec.

72. Acquisition of small patrol craft during national emergency (New).
73. Same: advertisements for proposals for purchase (New).
74. Same; operation of Coast Guard as part of Navy (New).

SEIZURE OF MERCHANT MARINE TRAINING SHIPS DURING NATIONAL EMERGENCY

Act July 15, 1941, ch. 302, § 2, 55 Stat. 597, provided: "SEC. 2. The President is authorized and empowered, in the interest of the national defense, through the Commandant of the Coast Guard, to purchase, charter, requisition the use of, or the possession of, for the use of the Coast Guard in the training of Coast Guard cadets and merchant marine personnel, any foreign vessel designed as a merchant marine training ship, which is lying idle in waters within the jurisdiction of the United States: *Provided,* That the provisions of the Act of Congress approved June 6, 1941 (Public, Numbered 101, Seventy-seventh Congress), (set out as note preceding section 1101 of Title 46, Shipping) except the third and fourth provisos of section 1 thereof, applicable to foreign merchant vessels shall be applicable to any foreign vessel acquired under this section."

§ 72. Acquisition of small patrol craft during national emergency.

During any period of national emergency proclaimed by the President, the Secretary of the Treasury is authorized to purchase, or accept as a gift, for the use of the Coast Guard in the performance of its maritime police functions, any motorboat, yacht, or other small craft owned by a citizen or citizens of the United States and suitable for patrolling harbors, bays, roadsteads, and other navigable waters of the United States. (Dec. 16, 1941, ch. 586, § 1, 55 Stat. 807.)

APPROPRIATIONS

Section 3 of act Dec. 16, 1941, cited to text, provided as follows: "SEC. 3. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such amount as may be necessary to purchase vessels pursuant to the provisions of this Act (sections 72–74 of this title)."

§ 73. Same; advertisements for proposals for purchases.

The purchase of any vessel pursuant to the provisions of sections 72–74 of this title may be made without regard to the provisions of section 5 of Title 41. (Dec. 16, 1941, ch. 586, § 2, 55 Stat. 807.)

§ 74. Same; operation of Coast Guard as part of Navy.

In the event the Coast Guard should operate as a part of the Navy during any period of national emergency, the authority conferred by sections 72–74 of this title upon the Secretary of the Treasury shall vest in, and be exercised by, the Secretary of the Navy. (Dec. 16, 1941, ch. 586, § 4, 55 Stat. 807.)

CROSS REFERENCES

Operation of Coast Guard as part of Navy, see section 1 of this title and note thereunder.

Chapter 4.—PAY AND ALLOWANCES

Sec.

121c. Members of Women's Reserve as entitled to pay and allowances and other benefits (New).
132a. Equipment for officers' messes ashore; exceptions (New).
133a. Rental allowance to officers deprived of quarters on board ship (New).
137. Per diem allowance to officers (New).

CROSS REFERENCES

Pay and allowances generally, see Title 37, Pay and Allowances.

Wartime pay and allowances generally, see section 1001 et seq. of Appendix to Title 50, War.

§ 121c. Members of Women's Reserve as entitled to pay and allowances and other benefits.

The terms "men" and "enlisted men", as contained in Acts appropriating funds for the Coast Guard, shall not be construed to deprive women enlisted or enrolled in the Coast Guard, of the pay, allowances, gratuities, and other benefits granted by law to enlisted personnel of the Coast Guard. (Nov. 23, 1942, ch. 639, § 3, 56 Stat. 1021.)

CROSS REFERENCES

Base pay of enlisted personnel of Coast Guard, see section 109 of Title 37, Pay and Allowances.

Quarters and subsistence allowances, see section 110 of Title 37, Pay and Allowances.

§§ 130, 130a.

CODIFICATION

Sections have been eliminated from the Code. Present provisions are contained in section 112 of Title 37, Pay and Allowances

§ 132a. Equipment for officers' messes ashore; exceptions.

Existing limitations with respect to the furnishing of equipment for officers' messes ashore shall not apply to the Coast Guard Academy, the Coast Guard Yard, Coast Guard bases, and Coast Guard and merchant marine officers' training stations. (June 23, 1942, ch. 444, § 1, 56 Stat. 389.)

CROSS REFERENCES

Similar provisions, see section 110 of Title 37, Pay and Allowances.

§ 133a. Rental allowance to officers deprived of quarters on board ship.

Section 915 of Title 34 shall apply to officers of the Coast Guard, subject to the regulations prescribed by the Secretary of the Navy when serving under the Navy, and to regulations prescribed by the Secretary of the Treasury when serving under the Treasury Department. (June 19, 1942, ch. 419, § 2, 56 Stat. 372.)

§ 134. Money from commutation of rations.

REPEATED.—Act May 31, 1941, ch. 156, title I, § 1, 55 Stat. 221; Feb. 7, 1942, ch. 46, title I, 56 Stat. 71.

§ 137. Per diem allowance to officers.

The Secretary of the Navy is hereby authorized to prescribe per diem rates of allowance for officers of the Coast Guard as authorized for officers of the Navy and Marine Corps. (June 23, 1942, ch. 444, § 1, 56 Stat. 389.)

Chapter 6.—RETIREMENT AND DISABILITY; ALLOWANCE TO DEPENDENTS

Sec.

174a. Retirement of officers commended for performance of combat duty; advance in rank; pay (New).

§ 163. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Section was from act June 10, 1922, ch. 212, § 17, 42 Stat. 632, as amended June 25, 1941, ch. 252, § 1, 55 Stat. 263. It was also affected by act June 9, 1937, ch. 309, § 2, 50 Stat. 252, which provided that retired commodores of the Coast Guard should thereafter have the rank of a rear admiral (lower half).

Present provisions on this subject are contained in section 115 of Title 37, Pay and Allowances.

§ 166. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

§ 174a. Retirement of officers commended for performance of combat duty; advance in rank; pay.

All officers of the Coast Guard and the Coast and Geodetic Survey who have been specially commended for their performance of duty in actual combat by the head of the executive department under whose jurisdiction such duty was performed, shall, upon retirement, be placed upon the retired list with the rank of the next higher grade and with three-fourths of the active-duty pay of the grade in which serving at the time of retirement. (June 6, 1942, ch. 383, 56 Stat. 328.)

CODIFICATION

Provisions similar to those of this section are also set out as section 864e of Title 33, Navigation and Navigable Waters.

§ 176. Pensions generally.

CODIFICATION

Provisions similar to those in this section are set out as section 27 of Title 38, Pensions, Bonuses, and Veterans' Relief.

Chapter 7.—MEDALS AND HONORS

CROSS REFERENCES

Medals for persons serving in merchant marine, see sections 751, 752 of Appendix to Title 50, War.

Chapter 9.—AUXILIARY AND RESERVE FORCES

SUBCHAPTER I.—COAST GUARD AUXILIARY

Sec.

260. Establishment (New).
261. Purpose (New).
262. Composition (New).
263. Nature and administration of organization; regulations (New).
264. Eligibility of members for other organizations (New).
265. Use of members' craft by Coast Guard; command (New).
266. Same; craft deemed public vessel of U. S.; claims for damages (New).
267. Same; availability of Coast Guard appropriations for operation of craft (New).
268. Rights, powers, duties, etc., of members; allowances for services (New).
269. Application of existing rules, enrollments, etc. (New).

SUBCHAPTER II.—COAST GUARD RESERVE (NEW)

301. Establishment and purpose.
302. Composition; qualifications of members.
303. Ranks, grades, and ratings.
304. Nature and administration of organization; regulations.
305. Active duty in time of war and national emergency or in time of peace.
306. Same; compensation.
307. Same; temporary membership; eligibility; compensation.
308. Exemption of members from other military duty; membership in other organizations prohibited.
309. Members subject to Coast Guard laws, regulations, and orders.

Sec.
310. Allowance of uniform, bedding, and equipment.
311. Sickness, disability, or death benefits; regular members.
312. Same; temporary members.
313. Membership of United States and District of Columbia employees; leave of absence for training; benefits.
314. Appointment of non-commissioned Coast Guardsmen as Reserve officers; active duty in the Reserve.
315. Same; compensation; sickness, disability, and death benefits.

SUBCHAPTER III.—GENERAL PROVISIONS (NEW)

351. Term of service of members.
352. Flags, pennants, and insignia; penalties.
353. Correspondence courses for members.
354. Employment of services and facilities of Coast Guard; availability of appropriations.

SUBCHAPTER IV.—WOMEN'S RESERVE (NEW)

381. Establishment as branch of Coast Guard Reserve; laws applicable.
382. Ranks and ratings; number of commissioned officers.
383. Age qualifications.
384. Duties restricted; shore duty within continental United States.
385. Same; replacement of male officers and enlisted men in shore establishments.
386. Sickness, disability, or death benefits; same as for temporary members of Reserve.
387. Uniforms and equipment.
388. Termination date.

SUBCHAPTER I.—COAST GUARD AUXILIARY

§§ 251–259. Repealed. Feb. 19, 1941, ch. 8, title I, § 1, 55 Stat. 9.

COAST GUARD AUXILIARY FOR RESERVE

The United States Coast Guard Auxiliary was established by section 260 of this title in lieu of the United States Coast Guard Reserve provided for by former sections 251–259.

§ 260. Establishment.

In lieu of the former United States Coast Guard Reserve provided for in former sections 251–259 of this title there is hereby created and established a United States Coast Guard Auxiliary (hereinafter referred to as the "Auxiliary"). (Feb. 19, 1941, ch. 8, title I, § 1, 55 Stat. 9.)

§ 261. Purpose.

It is hereby declared to be the purposes of the Auxiliary (a) to further interest in safety of life at sea and upon the navigable waters, (b) to promote efficiency in the operation of motorboats and yachts, (c) to foster a wider knowledge of, and better compliance with, the laws, rules, and regulations governing the operation of motor boats and yachts, and (d) to facilitate operations of the Coast Guard. (Feb. 19, 1941, ch. 8, title I, § 2, 55 Stat. 9.)

§ 262. Composition.

The Auxiliary shall be composed of citizens of the United States and of its Territories and possessions, including the Philippine Islands, who are owners (sole or part) of motorboats or yachts, and who may be enrolled therein pursuant to regulations prescribed under the authority of this chapter. (Feb. 19, 1941, ch. 8, title I, § 3, 55 Stat. 9, as amended Oct. 26, 1942, ch. 628, 56 Stat. 990.)

AMENDMENTS

1942—Act Oct. 26, 1942, cited to text, amended section by changing the phrase "except the Philippine Islands" to read "including the Philippine Islands."

§ 263. Nature and administration of organization; regulations.

The Auxiliary shall be a nonmilitary organization administered by the Commandant of the Coast Guard (hereinafter referred to as the "Commandant") under the direction of the Secretary of the Treasury, and the Commandant shall, with the approval of the Secretary of the Treasury, prescribe such regulations as may be necessary to effectuate the purposes of this subchapter. (Feb. 19, 1941, ch. 8, title I, § 4, 55 Stat. 10.)

§ 264. Eligibility of members for other organizations.

Subject to regulations prescribed under the authority of this chapter, members of the Auxiliary may also be enrolled in the Coast Guard Reserve established by subchapter II of this chapter, and membership in the Auxiliary shall not be a bar to membership in any other naval or military organization. (Feb. 19, 1941, ch. 8, title I, § 5, 55 Stat. 10.)

§ 265. Use of members' craft by Coast Guard; command.

The Coast Guard is authorized to utilize in the conduct of duties incident to the saving of life and property, in the patrol of marine parades and regattas, or for any other purpose incident to the carrying out of the functions and duties of the Coast Guard which may be authorized by the Secretary of the Treasury, any motorboat or yacht placed at its disposition for any of such purposes by any member of the Auxiliary, by any corporation, partnership, or association, or by any State or political subdivision thereof. No such motorboat or yacht shall be assigned to Coast Guard duty unless it is placed in charge of a commissioned officer, chief warrant officer, warrant officer, or petty officer of the Coast Guard or the Coast Guard Reserve established by subchapter II of this chapter during such assignment. (Feb. 19, 1941, ch. 8, title I, § 6, 55 Stat. 10, as amended Nov. 23, 1942, ch. 639, § 2 (1), 56 Stat. 1021.)

AMENDMENTS

1942—Act Nov. 23, 1942, cited to text, amended first sentence by adding words following "member of the Auxiliary" at end thereof.

§ 266. Same; craft deemed public vessel of U. S.; claims for damages.

Any motorboat or yacht, while assigned to Coast Guard duty as herein authorized, shall be deemed to be a public vessel of the United States, and within the meaning of section 71 of this title shall be deemed to be a vessel of the United States Coast Guard. (Feb. 19, 1941, ch. 8, title I, § 7, 55 Stat. 10.)

§ 267. Same; availability of Coast Guard appropriations for operation of craft.

Appropriations of the Coast Guard shall be available for the payment of actual necessary expenses of operation of any such motorboat or yacht when so utilized, but shall not be available for the pay-

ment of compensation for personal services, incident to such operation, to other than personnel of the regular Coast Guard or the Coast Guard Reserve established by subchapter II of this chapter. The term "actual necessary expenses of operation", as used herein shall include fuel, oil, water, supplies, provisions, and any replacement or repair of equipment or any repair of the motorboat or yacht, where it is determined under regulations prescribed by the commandant that responsibility for the loss or damage necessitating such replacement or repair of equipment or such repair of the motorboat or yacht rests with the Coast Guard. (Feb. 19, 1941, ch. 8, title I, § 8, 55 Stat. 10, as amended June 6, 1942, ch. 385, § 1 (1), 56 Stat. 329.)

AMENDMENTS

1942—Act June 6, 1942, cited to text, amended second sentence.

§ 268. Rights, powers, duties, etc., of members; allowances for services.

No member of the Auxiliary, solely by reason of such membership, shall be vested with or exercise any right, privilege, power, or duty vested in or imposed upon the personnel of the Coast Guard, except that any such member may, under such regulations as the Commandant shall prescribe, act in an advisory capacity to the Commandant in the administration of the Auxiliary. Any member performing such service shall, upon authorization by the Commandant, be entitled to actual necessary traveling expense, including subsistence or a per diem in lieu thereof, as prescribed for civilian employees of the Government. (Feb. 19, 1941, ch. 8, title I, § 9, 55 Stat. 10, as amended July 11, 1941, ch. 290, § 10 (1), 55 Stat. 587.)

AMENDMENTS

1941—Last sentence was amended by act July 11, 1941, cited to text.

§ 269. Application of existing rules, enrollments, etc.

All orders, rules, regulations, enrollments, privileges, or other benefits made, issued, or granted pursuant to former sections 251–259 of this title, and in effect on February 19, 1941, shall be applicable to the Coast Guard Auxiliary and shall continue in effect hereunder until modified or revoked in accordance with the provisions of this chapter. (Feb. 19, 1941, ch. 8, title I, § 10, 55 Stat. 10.)

SUBCHAPTER II.—COAST GUARD RESERVE

§ 301. Establishment and purpose.

There is hereby created and established a United States Coast Guard Reserve (hereinafter referred to as the "Reserve"), the purpose of which is to provide a trained force of officers and enlisted personnel which, added to regular personnel of the Coast Guard, will be adequate to enable that service to perform such extraordinary duties as may be necessitated by emergency conditions. (Feb. 19, 1941, ch. 8, title II, § 201, 55 Stat. 11, as amended Nov. 23, 1942, ch. 639, § 2 (2), 56 Stat. 1021.)

AMENDMENTS

1942—Act Nov. 23, 1942, cited to text, amended section by substituting words "enlisted personnel" for "men".

§ 302. Composition; qualifications of members.

The Reserve, which shall be a component part of the Coast Guard shall be composed of citizens of the United States and of its Territories and possessions, including the Philippine Islands, between the ages of seventeen and sixty-four, who are physically and otherwise qualified for the performance of duty with the Coast Guard, and who, through appointment or enlistment therein, obligate themselves to serve in the Coast Guard in time of war or during any period of national emergency declared by the President to exist. (Feb. 19, 1941, ch. 8, title II, § 202, 55 Stat. 11, as amended July 11, 1941, ch. 290, § 10 (2), 55 Stat. 587; Oct. 26, 1942, ch. 628, 56 Stat. 990; Nov. 23, 1942, ch. 639, § 2 (3), 56 Stat. 1021.)

AMENDMENTS

1942—Act Nov. 23, 1942, cited to text, amended section by striking out word "male" immediately preceding words "citizens of the United States".

Act Oct. 26, 1942, cited to text, amended section by changing the phrase "except the Philippine Islands" to read "including the Philippine Islands."

1941—Act July 11, 1941, cited to text, inserted comma after "Reserve" and added "which shall be a component part of the Coast Guard."

§ 303. Ranks, grades, and ratings.

The ranks, grades, and ratings, including cadets, in the Reserve shall be the various ranks, grades, and ratings not above captain, prescribed by law for the Coast Guard: *Provided*, That no officer shall be initially appointed in the Coast Guard Reserve in the grade or rank of captain or commander. (Feb. 19, 1941, ch. 8, title II, § 203, 55 Stat. 11; June 6, 1942, ch. 385, § 1 (2), 56 Stat. 329.)

AMENDMENTS

1942—Act June 6, 1942, cited to text, deleted former text and substituted new text therefor.

§ 304. Nature and administration of organization; regulations.

The Reserve shall be a military organization administered by the Commandant, under the direction of the Secretary of the Treasury, and the Commandant shall, with the approval of the Secretary of the Treasury and the concurrence of the Secretary of the Navy, prescribe such regulations as may be necessary to effectuate the purposes of this subchapter. (Feb. 19, 1941, ch. 8, title II, § 204, 55 Stat. 11.)

§ 305. Active duty in time of war and national emergency or in time of peace.

Any member of the Reserve may be ordered to active duty by the Commandant in time of war or during any period of national emergency declared by the President to exist and be required to perform active duty throughout the war or until the President declares that such national emergency no longer exists; but in time of peace, except for disciplinary purposes as provided in section 309 hereof, no such member shall be ordered to or continued on active duty without his consent: *Provided*, That the Commandant may release any member from active duty either in time of war or in time of peace. Members of the Reserve while engaged on active duty shall be vested with the same power, authority, rights,

and privileges as members of the regular Coast Guard of similar ranks, grades, or ratings. In time of peace members of the Coast Guard Reserve may, with their consent, be given additional training or other duty either with or without pay, as may be authorized by the Secretary of the Treasury. When authorized training or other duty without pay is performed by members of the Reserve they may, in the discretion of the Secretary of the Treasury, be furnished with transportation to and from such duty, with subsistence and transfers en route and, during the performance of such duty, be furnished subsistence in kind or commutation thereof at a rate to be fixed from time to time by the Secretary of the Treasury. (Feb. 19, 1941, ch. 8, title II, § 205, 55 Stat. 11, as amended July 11, 1941, ch. 290, § 10 (3), 55 Stat. 587.)

AMENDMENTS

1941—Act July 11, 1941, cited to text, added last two sentences.

§ 306. Same; compensation.

Commissioned officers, chief warrant officers, warrant officers, and enlisted personnel of the Reserve when engaged on active duty, on active duty while undergoing training, on training duty with pay, or when engaged in authorized travel to or from such duty, shall receive the same pay and allowances as are received by commissioned officers, chief warrant officers, warrant officers, and enlisted personnel of the Naval Reserve of the same rank, grade, rating, and length of service; pay and allowances of cadets of the Reserve shall under the same conditions, for the same purposes, and in the same manner, be assimilated to the pay and allowances of midshipmen of the Naval Reserve. In determining length of service for the purposes of this section, there shall be included (a) all periods of active duty under this chapter, except active duty while undergoing training, and (b) all other service for which credit is given by law to members of the regular Coast Guard. When members of the Reserve perform active duty or active duty while undergoing training for a period of less than thirty days, such duty performed on the thirty-first day of any month shall be paid for at the same rate as for other days: *Provided,* That members of the Reserve while engaged on active duty which involves the actual flying in aircraft in accordance with regulations prescribed by the Commandant shall receive the same increase of pay of their ranks, grades, or ratings as may be received by members of the regular Coast Guard in similar ranks, grades, or ratings, for the performance of similar duty. (Feb. 19, 1941, ch. 8, title II, § 206, 55 Stat. 11, as amended July 11, 1941, ch. 290, § 10 (4), 55 Stat. 588; June 6, 1942, ch. 385, § 1 (3), 56 Stat. 329; Nov. 23, 1942, ch. 639, § 2 (4), 56 Stat. 1021.)

AMENDMENTS

1942—Act Nov. 23, 1942, cited to text, amended section by substituting word "personnel" for "men" wherever appearing.

Act June 6, 1942, cited to text, amended first sentence adding matter after semicolon.

1941—Act July 11, 1941, cited to text, amended first sentence by inserting "on training duty with pay" and substituting "Naval Reserve" for "regular Coast Guard."

§ 307. Same; temporary membership; eligibility; compensation.

The Commandant, with the approval of the Secretary of the Treasury or of the Secretary of the Navy, while the Coast Guard is operating as a part of the Navy, is hereby authorized to enroll as temporary members of the Reserve, for duty under such conditions as he may prescribe, including but not limited to part-time and intermittent active duty with or without pay, and without regard to age, members of the Auxiliary, such officers and members of the crew of any motorboat or yacht placed at the disposal of the Coast Guard, and such persons (including Government employees without pay other than compensation of their civilian positions) who by reason of their special training and experience are deemed by the Commandant to be qualified for such duty, as are citizens of the United States or of its Territories or possessions, including the Philippine Islands, to define their powers and duties, and to confer upon them, appropriate to their qualifications and experience, the same ranks, grades, and ratings as are provided for the personnel of the regular Coast Guard Reserve. When performing active duty with pay, as herein authorized, temporary members of the Reserve shall be entitled to receive the pay and allowances of their respective ranks, grades, or ratings, as may be authorized for members of the regular Coast Guard Reserve. (Feb. 19, 1941, ch. 8, title II, § 207, 55 Stat. 12, as amended June 6, 1942, ch. 385, § 1 (4), 56 Stat. 329; Oct. 26, 1942, ch. 628, 56 Stat. 990; Nov. 23, 1942, ch. 639, § 2 (5), 56 Stat. 1021.)

AMENDMENTS

1942—Act Nov. 23, 1942, cited to text, amended section by substituting words "persons (including Government employees without pay other than the compensation of their civilian positions)" for word "men".

Act Oct. 26, 1942, cited to text, amended section by changing the phrase "except the Philippine Islands" to read "including the Philippine Islands".

Act June 6, 1942, cited to text, deleted former text and substituted new text therefor.

§ 308. Exemption of members from other military duty; membership in other organizations prohibited.

Members of the Reserve, other than temporary members as provided for in section 307 hereof, shall receive the same exemption from registration and liability for training and service as members of the Naval Reserve, and no member of the Reserve, other than temporary members thereof, shall be a member of any other naval or military organization except the Auxiliary or the Coast Guard as provided for in sections 314 and 315 of this subchapter: *Provided,* That temporary members of the Reserve who may be members of any other military reserve, if ordered to active duty therein, shall be forthwith released from all active duty with the Coast Guard, and their status as temporary members of the Reserve terminated. (Feb. 19, 1941, ch. 8, title II, § 208, 55 Stat. 12.)

§ 309. Members subject to Coast Guard laws, regulations, and orders.

All members of the Reserve when employed on active duty, or when employed in authorized travel to or from such duty, or while wearing a uniform prescribed for the Reserve, shall be subject to the laws, regulations, and orders for the government of the Coast Guard: *Provided,* That disciplinary action for an offense committed while subject to the laws, regulations, and orders for the government of the Coast Guard shall not be barred by reason of release from duty status of any person charged with the commission thereof: *Provided further,* That for the purpose of carrying the provisions of this section into effect, members of the Reserve may be retained on or returned to a duty status without their consent, but not for a longer period of time than may be required for disciplinary action. (Feb. 19, 1941, ch. 8, title II, § 209, 55 Stat. 12.)

§ 310. Allowance of uniform, bedding, and equipment.

Upon first reporting for active or training duty with pay at a location where uniforms are required to be worn, a commissioned or warrant officer of the Reserve shall be paid a sum not to exceed $100 as reimbursement for the purchase of the required uniforms, and thereafter such officer shall be paid an additional sum of $50 for the same purpose upon completion of each period of not less than four years in the Reserve: *Provided,* That this latter amount of $50 shall not become due any officer until called to active or training duty after the expiration of the previous four-year period: *Provided further,* That in time of war or national emergency a further sum of $150 for the purchase of required uniforms shall be paid to officers of the Reserve when they first report for active duty: *Provided further,* That the Secretary of the Treasury shall prescribe regulations governing the conditions and requirements under which this allowance shall be payable to temporary members of the Reserve: *And provided further,* That notwithstanding the foregoing provisions of this section, the Commandant may prescribe a lesser amount as a uniform allowance to such commissioned and warrant officers of the Reserve as are not required to purchase or have in their possession the complete outfit of uniform clothing which is prescribed for other commissioned and warrant officers of the Reserve. Cadets and enlisted personnel of the Reserve may be allowed the cost of, or issued such items of uniforms, bedding, and equipment as may be prescribed by the Commandant: *Provided further,* That the value of such allowances or of items so issued to any person during any three-year period shall not exceed $100: *And provided further,* That notwithstanding the foregoing limitation upon first reporting for active duty, in time of war or national emergency, enlisted personnel of the Reserve may be issued such additional articles as are required to give them the same outfit as is authorized for enlisted personnel of the regular Coast Guard upon first enlistment. (Feb. 19, 1941, ch. 8, title II, § 210, 55 Stat. 12, as amended July 11, 1941, ch. 290, § 10 (5), 55 Stat. 588; June 6, 1942, ch. 385, § 1 (5), 56 Stat. 330; Nov. 23, 1942, ch. 639, § 2 (6), 56 Stat. 1021.)

AMENDMENTS

1942—Act Nov. 23, 1942, cited to text, amended section by substituting words "such officer" for "he", and substituted word "personnel" for "men".

Act June 6, 1942, cited to text, added proviso at end of first sentence and inserted "Cadets and" at beginning of second sentence.

1941—Section as enacted by act Feb. 19, 1941, cited to text, was deleted and new provisions substituted by act July 11, 1941, cited to text.

§ 311. Sickness, disability, or death benefits; regular members.

Members of the Reserve, other than temporary members thereof, who suffer sickness, disease, disability, or death in line of duty shall be entitled to the same benefits as are or may hereafter be prescribed by law for members of the Naval Reserve who suffer sickness, disease, disability, or death under similar conditions. (Feb. 19, 1941, ch. 8, title II, § 211, 55 Stat. 12.)

§ 312. Same; temporary members.

When any temporary member of the Reserve is physically injured in line of duty while performing active Coast Guard service, or dies as a result of such physical injury, such member or such member's beneficiary shall be entitled to all the benefits prescribed by law for civil employees of the United States, and the United States Employees' Compensation Commission shall have jurisdiction in such cases and shall perform the same duties with reference thereto as in the case of civil employees of the United States. Temporary members of the Reserve who contract sickness or disease while performing active duty shall be entitled to the same hospital treatment as is afforded members of the regular Coast Guard. (Feb. 19, 1941, ch. 8, title II, § 212, 55 Stat. 12; Nov. 23, 1942, ch. 639, § 2 (7), 56 Stat. 1021.)

AMENDMENTS

1942—Act Nov. 23, 1942, cited to text, amended section by substituting words "such member or such member's" for words "he or his".

§ 313. Membership of United States and District of Columbia employees; leave of absence for training; benefits.

Officers and employees of the United States or of the District of Columbia who may become members of the Reserve shall be entitled to the same leave of absence with pay while on training duty and, except as otherwise provided by this chapter, to all other benefits which are now or hereafter may be applicable by law to officers and employees of the United States or of the District of Columbia who are members of the Naval Reserve. (Feb. 19, 1941, ch. 8, title II, § 213, 55 Stat. 13.)

§ 314. Appointment of non-commissioned Coast Guardsmen as Reserve officers; active duty in the Reserve.

Chief warrant and warrant officers and enlisted men of the regular Coast Guard may, under regulations promulgated pursuant to section 304 of this chapter, be issued appointments as commissioned,

chief warrant, or warrant officers in the Reserve, under which appointments they may be required to serve only in time of war or during any period of national emergency declared by the President to exist: *Provided,* That while serving on active duty under such appointments, the regular status of such appointees shall be considered as in abeyance, and upon termination of active duty thereunder they shall revert to the status held by them immediately preceding such active duty: *Provided further,* That active duty in the Reserve performed under the provisions of this chapter shall be counted for all purposes as though it had been rendered by the individuals concerned in the status held by them immediately preceding such active duty. (Feb. 19, 1941, ch. 8, title II, § 214, 55 Stat. 13.)

§ 315. Same; compensation; sickness, disability, and death benefits.

Members of the regular Coast Guard called to active duty in the Reserve, as provided by section 314 of this chapter, shall not thereby suffer any reduction in pay and allowances: *Provided,* That if while so serving on active duty such members contract sickness or disease or sustain injury, or die as a result of such sickness, disease, or injury, they or their beneficiaries shall be entitled to all the benefits provided for commissioned, chief warrant, or warrant officers of the Reserve of the same rank, or to the benefits to which they would have been entitled had such active service been performed in their prior status as chief warrant or warrant officers or enlisted men of the regular Coast Guard, whichever may be the greater. (Feb. 19, 1941, ch. 8, title II, § 215, 55 Stat. 13.)

SUBCHAPTER III—GENERAL PROVISIONS

§ 351. Term of service of members.

The term of enrollment in the Auxiliary and appointment and enlistment in the Reserve (except for temporary members of the Reserve) shall be three years. (Feb. 19, 1941, ch. 8, title III, § 301, 55 Stat. 13.)

§ 352. Flags, pennants, and insignia; penalties.

The Secretary of the Treasury is hereby authorized to prescribe one or more suitable distinguishing flags or pennants to be flown from the motorboats and yachts owned by members of the Auxiliary or the Reserve, and one or more suitable insignia which may be worn by such members. Such flags and insignia shall be furnished by the Coast Guard at actual cost, and the proceeds received therefor shall be credited to the appropriation from which paid: *Provided,* That any member of the Auxiliary who surrenders flags, pennants, or insignia which were furnished to him by the Coast Guard as a member of the former Coast Guard Reserve shall be entitled to a like number of the flags, pennants, and insignia prescribed for the Auxiliary without additional charge. Any person who shall, without proper authority fly from a motorboat, yacht, or other vessel, any flag or pennant or wear any insignia of the Auxiliary or of the Reserve shall, upon conviction thereof, be punished by a fine not exceeding $100. (Feb. 19, 1941, ch. 8, title III, § 302, 55 Stat. 13.)

§ 353. Correspondence courses for members.

Pursuant to such rules and regulations as the Commandant may prescribe, correspondence courses of the Coast Guard Institute may be made available to members of the Auxiliary and to members of the Reserve: *Provided,* That the actual cost of the study materials for each such course shall be paid by the member of the Auxiliary taking such course and the proper Coast Guard appropriation shall be credited accordingly: *Provided further,* That such courses shall be made available to members of the Reserve in accordance with Coast Guard regulations applicable to personnel of the regular Coast Guard. (Feb. 19, 1941, ch. 8, title III, § 303, 55 Stat. 14.)

§ 354. Employment of services and facilities of Coast Guard; availability of appropriations.

The services and facilities of the Coast Guard may be employed in the administration and operation of the Auxiliary and of the Reserve; and the appropriations for the Coast Guard shall be available to effectuate the purposes of this chapter. (Feb. 19, 1941, ch. 8, title III, § 304, 55 Stat. 14.)

SUBCHAPTER IV.—WOMEN'S RESERVE (New)

CROSS REFERENCES

Women's Army Auxiliary Corps, see sections 1701–1717 of Title 10, Army.

Women's Reserve of the Navy, see sections 857–857g of Title 34, Navy.

§ 381. Establishment as branch of Coast Guard Reserve; laws applicable.

A Women's Reserve is hereby established which shall be a branch of the Coast Guard Reserve and shall be administered in the same manner as provided for the Coast Guard Reserve in all respects, except as may be necessary to adapt said provisions to the Women's Reserve, or as specifically provided herein. (Feb. 19, 1941, ch. 8, title IV, § 401, as added Nov. 23, 1942, ch. 639, § 1, 56 Stat. 1020.)

§ 382. Ranks and ratings; number of commissioned officers.

Members of the Women's Reserve may be commissioned or enlisted in such appropriate ranks and ratings corresponding to those of the Regular Coast Guard as may be prescribed by the Secretary of the Treasury, or by the Secretary of the Navy while the Coast Guard is operating as a part of the Navy: *Provided,* That there shall not be more than one officer in the grade of lieutenant commander; nor more than eighteen officers in the grade of lieutenant; and that the number of officers in the grade of lieutenant (junior grade) shall not exceed 35 per centum of the total number of commissioned officers: *And provided further,* That the military authority of officers commissioned under the provisions of this subchapter may be exercised over women of the Reserve only and is limited to the administration of the Women's Reserve. (Feb. 19, 1941, ch. 8, title IV, § 402, as added Nov. 23, 1942, ch. 639, § 1, 56 Stat. 1020.)

§ 383. Age qualifications.

The Reserve established by this subchapter shall be composed of members who have attained the age of twenty years. (Feb. 19, 1941, ch. 8, title IV, § 403, as added Nov. 23, 1942, ch. 639, § 1, 56 Stat. 1020.)

§ 384. Duties restricted; shore duty within continental United States.

Members of the Women's Reserve shall not be assigned to duty on board vessels of the Navy or Coast Guard or in combat aircraft and shall be restricted to the performance of shore duty within the continental United States only. (Feb. 19, 1941, ch. 8, title IV, § 404, as added Nov. 23, 1942, ch. 639, § 1, 56 Stat. 1020.)

§ 385. Same; replacement of male officers and enlisted men in shore establishments.

Members of the Women's Reserve shall not be used to replace civil-service personnel but shall be composed of women trained and qualified for duty in the shore establishment of the Coast Guard to release male officers and enlisted men of the Coast Guard service for duty at sea. (Feb. 19, 1941, ch. 8, title IV, § 405, as added Nov. 23, 1942, ch. 639, § 1, 56 Stat. 1020.)

§ 386. Sickness, disability, or death benefits; same as for temporary members of Reserve.

The provisions of section 311 of this title shall not be applicable to members of the Women's Reserve, but such members shall be entitled to the same benefits as are provided for temporary members of the Reserve in section 312 of this title. (Feb. 19, 1941, ch. 8, title IV, § 406, as added Nov. 23, 1942, ch. 639, § 1, 56 Stat. 1020.)

§ 387. Uniforms and equipment.

The Commandant of the Coast Guard shall fix the money value of articles of uniform and equipment which enlisted members of the Women's Reserve are required to have upon their first reporting for active duty: *Provided,* That he may authorize such articles of uniform and equipment, or parts thereof, to be issued in kind, or, in lieu thereof, the payment in cash of the money value fixed according to the foregoing, not to exceed $200, to be made to such members so ordered to active duty, for the purchase of such articles of uniform and equipment. (Feb. 19, 1941, ch. 8, title IV, § 407, as added Nov. 23, 1942, ch. 639, § 1, 56 Stat. 1020.)

§ 388. Termination date.

The authority conferred by sections 381–388 of this title for appointments and enlistments in the Women's Reserve shall be effective during the present war and for six months thereafter, or until such earlier time as the Congress, by concurrent resolution, or the President, by proclamation, may designate. (Feb. 19, 1941, ch. 8, title IV, § 408, as added Nov. 23, 1942, ch. 639, § 1, 56 Stat. 1020.)

TITLE 15.—COMMERCE AND TRADE

Chapter 1.—MONOPOLIES AND COMBINATIONS IN RESTRAINT OF TRADE

§ 15. Suits by persons injured; amount of recovery.

CROSS REFERENCES

Limitation of action, suspension of, see note under section 16 of this title.

§ 16. Judgment in favor of Government as evidence; limitation of actions.

SUSPENSION OF LIMITATIONS

Act Oct. 10, 1942, ch. 589, 56 Stat. 781, provided:

"[Sec. 1.] The running of any existing statute of limitations applicable to violations of the antitrust laws of the United States, now indictable or subject to civil proceedings under any existing statutes, shall be suspended until June 30, 1945, or until such earlier time as the Congress by concurrent resolution, or the President, may designate. This Act shall apply to acts, offenses, or transactions where the existing statute of limitations has not yet fully run, but it shall not apply to acts, offenses, or transactions which are already barred by the provisions of existing laws.

"Sec. 2. That this Act shall be in force and effect from and after the date of its passage."

§ 28. Expedition of actions by United States involving general public importance.

In any civil action brought in any district court of the United States under sections 1–7 of this title, chapters 1, 8, and 12 of Title 49, or any other Acts having a like purpose that hereafter may be enacted, wherein the United States is plaintiff, the Attorney General may file with the clerk of such court a certificate that, in his opinion, the case is of general public importance, a copy of which shall be immediately furnished by such clerk to the senior circuit judge (or in his absence, the presiding circuit judge) of the circuit in which the case is pending (including the District of Columbia). Upon receipt of the copy of such certificate, it shall be the duty of the senior circuit judge or the presiding circuit judge, as the case may be, to designate immediately three judges in such circuit, of whom at least one shall be a circuit judge, to hear and determine such case, and it shall be the duty of the judges so designated to assign the case for hearing at the earliest practicable date, to participate in the hearing and determination thereof, and to cause the case to be in every way expedited. (As amended Apr. 6, 1942, ch. 210, § 1, 56 Stat. 198.)

CODIFICATION

Provisions similar to those of this section are also set out as section 44 of Title 49, Transportation.

AMENDMENTS

1942—Act April 6, 1942, cited to text, amended section generally.

PENDING CASES, EFFECT OF AMENDMENT

Section 2 of act April 6, 1942, cited to text, provided as follows: "The amendment made by section 1 of this Act [amending Title 15, § 28, and Title 49, § 44] shall not apply to any case with respect to which the Attorney General has filed a certificate prior to the date of the enactment of this Act and in which the court has already been constituted."

CROSS REFERENCES

Single judge's powers in action in three-judge district court for interlocutory injunction and final hearing under this section, see section 792 of Title 28, Judicial Code and Judiciary.

Chapter 2D.—INVESTMENT COMPANIES AND ADVISERS

SUBCHAPTER I.—INVESTMENT COMPANIES

§ 80a-3. Same; investment company.

(c)

(13) Any employees' stock bonus, pension, or profit-sharing trust which meets the conditions of section 165 of Title 26, as amended. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 162 (e), 56 Stat. 867.)

Chapter 5.—THE BUREAU OF FOREIGN AND DOMESTIC COMMERCE

ESTABLISHMENT AND FUNCTIONS

§§ 189a, 192.

CROSS REFERENCES

Disposition of fees for services or publications furnished by department, see section 606 of Title 5, Executive Departments and Government Officers and Employees.

Chapter 6.—WEIGHTS AND MEASURES AND STANDARD TIME

STANDARD TIME

§ 261. Zones for standard time.

WAR TIME

Act Jan. 20, 1942, ch. 7, 56 Stat. 9, provided:

"[Sec. 1.] That beginning at 2 o'clock antemeridian of the twentieth day after the date of enactment of this Act, the standard time of each zone established pursuant to the Act entitled 'An Act to save daylight and to provide standard time for the United States', approved March 19, 1918, as amended [Title 15, §§ 261–264], shall be advanced one hour.

"Sec. 2. This Act shall cease to be in effect six months after the termination of the present war or at such earlier date as the Congress shall by concurrent resolution designate, and at 2 o'clock antemeridian of the last Sunday in the calendar month following the calendar month during which this Act ceases to be in effect the standard time of each zone shall be returned to the mean astronomical time of the degree of longitude governing the standard time for such zone as provided in such Act of March 19, 1918, as amended."

Chapter 9.—THE WEATHER BUREAU

Sec.
323. Scholarships for meteorological students; regulations governing scholarships; termination date (New).

§ 319. Printing.

REPEATED.—Act June 28, 1941, ch. 258, title II, 55 Stat. 289; act July 2, 1942, ch. 472, title III, 56 Stat. 500.

§ 322. Odd jobs for part-time employees.

Weather Bureau part-time employees, appointed by designation or otherwise, under regulations of the Civil Service Commission, for observational work, may perform odd jobs in the installation, repair, improvement, alteration, cleaning, or removal of Government property and receive compensation therefor at rates of pay to be fixed by the Secretary of Commerce. (As amended June 28, 1941, ch. 258, title II, 55 Stat. 289; July 2, 1942, ch. 472, title III, 56 Stat. 500.)

§ 323. Scholarships for meteorological students; regulations governing scholarships; termination date.

The Secretary of Commerce is authorized, within the limits of available appropriations made by the Congress, to establish and provide not to exceed fifty scholarships annually for furnishing instruction and training in weather forecasting technique for students of meteorology. Such instruction and training shall be secured by contracts for tuition and laboratory charges only with educational institutions which offer accredited graduate professional courses in meteorological science. Such scholarship students shall be selected pursuant to such regulations as to desirable qualifications, ability, and aptitude for weather forecasting as the Weather Bureau, Department of Commerce, may from time to time prescribe, including regulations requiring students participating therein to agree to enter Government employ as meteorologists in the Weather Bureau or as officers in the military services after graduation and completion of training. No scholarship shall be granted under this section after the termination of the wars in which the United States is now engaged or such earlier date as the Congress by concurrent resolution may fix, and any contract or other obligation entered into under this section shall expire not later than one year after such termination or such earlier date, as the case may be: *Provided*, That no alien shall receive training under the provisions of this section. There is hereby authorized to be appropriated such sums as may be necessary to carry out the provisions of this section. (Oct. 29, 1942, ch. 632, 56 Stat. 1012.)

Chapter 14.—RECONSTRUCTION FINANCE CORPORATION ACT AND EMERGENCY RELIEF AND CONSTRUCTION ACT OF 1932

Sec.
606b–1. Transfer of real estate by Government agencies to Corporation and its affiliates (New).
606b–2. Funds for War Damage Corporation; insurance against property injury by enemy attack (New).
606b–3. Loans or purchases to relieve dealers in certain rationed commodities; terms and conditions (New).
609k. Same; additional amount authorized for defense housing insurance (New).
609l–609p. Same; additional amount authorized (New).
609q. Same; additional amount authorized (New).
609r. Same; additional amount authorized (New).
609s. Same; additional amount authorized (New).
609t. Same; additional amount authorized (New).
609u. Same; additional amount authorized (New).
611a–1. Disposition by Secretary of Treasury of county, municipal, and other securities transferred from Reconstruction Finance Corporation (New).

§ 601. Reconstruction Finance Corporation; creation; office and branches; citation of act.

TRANSFER OF FUNCTIONS

Functions, powers, and duties of Federal Loan Agency and Federal Loan Administrator relating to Reconstruction Finance Corporation and other agencies transferred to Department of Commerce during present war, see Ex. Ord. No. 9071, set out in note under section 601 of Title 50, War.

CROSS REFERENCES

Powers of Corporation as unaffected by mobilization of small business, see section 1111 of Appendix to Title 50, War.

§ 605k–1. Disaster Loan Corporation; creation; loans; duration; powers.

There is hereby created a Disaster Loan Corporation with nonassessable capital stock in an amount not to exceed $40,000,000. The Reconstruction Finance Corporation is authorized and directed to subscribe for such stock and to make payment therefor from time to time as called, out of the unexpended balance of the $50,000,000 which the Reconstruction Finance Corporation was authorized to lend for catastrophe relief by section 605k of this title. Such Disaster Loan Corporation shall be managed by officers and agents to be appointed by the Reconstruction Finance Corporation under such rules and regulations as its board of directors may prescribe.

Such Disaster Loan Corporation shall be empowered to make, upon such terms and conditions and in such manner as it may prescribe, such loans as it may determine to be necessary or appropriate because of floods or other catastrophes occurring during the period between January 1, 1936, and January 22, 1947. Such Disaster Loan Corporation may use all its assets, including capital and net earnings therefrom, in the exercise of its functions.

The Disaster Loan Corporation shall have succession until dissolved by Act of Congress; shall have power to sue and be sued in any court, to adopt and use a corporate seal, to make contracts, and to acquire, hold, and dispose of real and personal property necessary and incident to the conduct of its business; and shall have such other powers as may be necessary and incident to carrying out its powers and duties under this section. (As amended June 10, 1941, ch. 190, § 1, 55 Stat. 248.)

AMENDMENTS

1941—Act June 10, 1941, cited to text, inserted words "occurring during the period between January 1, 1936, and January 22, 1947" in lieu of the words "in the years 1936, 1937, 1938, 1939, or 1940".

TRANSFER OF FUNCTIONS

Functions, powers, and duties of Federal Loan Agency and Federal Loan Administrator relating to Disaster Loan Corp. and other agencies, transferred to Department of Commerce during present war, see Ex. Ord. No. 9071, set out in note under section 601 of Appendix to Title 50, War.

§ 606b. Loans to States, municipalities, etc., public agencies, and business enterprises; exception of railroads; loans to and creation of corporations producing necessities for national defense; expiration date.

* * * * *

In order to aid the Government of the United States in its national-defense program, the Corporation is authorized—

* * * * *

(2) To make loans to and purchase the obligations of any business enterprise, including, when requested by the Secretary of Commerce, subscription to the capital stock thereof, for any purpose deemed by the Corporation to be advantageous to the national defense. Such loans, purchases, or subscriptions shall be made under such terms and conditions and with such maturities as the Corporation may determine. The War Department and the Navy Department are hereby authorized to participate in or to guarantee any loans made by the Reconstruction Finance Corporation pursuant to this provision, and, in connection therewith, they may use any funds heretofore or hereafter made available for purposes of procuring war materials, supplies, and equipment.

(3) When requested by the Federal Loan Administrator, with the approval of the President, to create or organize, at any time prior to July 1, 1943, a corporation or corporations, with power (a) to produce, acquire, carry, sell, or otherwise deal in strategic and critical materials as defined by the President; (b) to purchase and lease land, purchase, lease, build, and expand plants, and purchase and produce equipment, facilities, machinery, materials, and supplies for the manufacture of strategic and critical materials, arms, ammunition, and implements of war, any other articles, equipment, facilities, and supplies necessary to the national defense, and such other articles, equipment, supplies, and materials as may be required in the manufacture or use of any of the foregoing or otherwise necessary in connection therewith; (c) to lease, sell, or otherwise dispose of such land, plants, facilities, and machinery to others to engage in such manufacture; (d) to engage in such manufacture itself, if the President finds that it is necessary for a Government agency to engage in such manufacture; (e) to produce, lease, purchase, or otherwise acquire railroad equipment (including rolling stock), and commercial aircraft, and parts, equipment, facilities, and supplies necessary in connection with such railroad equipment and aircraft, and to lease, sell, or otherwise dispose of the same; (f) to purchase, lease, build, expand, or otherwise acquire facilities for the training of aviators and to operate or lease, sell, or otherwise dispose of such facilities to others to engage in such training; and (g) to take such other action as the President and the Federal Loan Administrator may deem necessary to expedite the national-defense program, but the aggregate amount of the funds of the Reconstruction Finance Corporation which may be outstanding at any one time for carrying out this clause (g) shall not exceed $200,000,000: *Provided,* That nothing in this subsection shall be construed to authorize the Corporation to take any action, directly or indirectly, with respect to the proposals heretofore considered by the Congress and known as the Great Lakes-St. Lawrence seaway, Passamaquoddy, Florida ship canal, and Tombigbee River projects, or to the project known as the Nicaragua Canal. The powers of every corporation hereafter created or organized under this subsection shall be set out in a charter which shall be valid only when certified copies thereof are filed with the Secretary of the Senate and the Clerk of the House of Representatives and published in the Federal Register, and all amendments to such charters shall be valid only when similarly filed and published. The charters of corporations heretofore so created or organized shall be so filed and published before July 1, 1941, and amendments thereto shall be valid only when certified copies thereof are hereafter so filed and published. No corporation heretofore or hereafter created or organized by the Corporation pursuant to this subsection shall have succession beyond January 22, 1947, except for purposes of liquidation, unless the life of such corporation is extended beyond such date pursuant to an Act of Congress. The Corporation may make loans to, or purchase the capital stock of, any such corporation for any purpose within the powers of the corporation as above set forth related to the national-defense program, on such terms and conditions as the Corporation may determine.

(4) When requested by the Federal Loan Administrator, with the approval of the President, and subject to such conditions and limitations as may be set forth in such request, to make loans, notwithstanding the provisions of any other law, to any foreign governments, to their central banks, or to any person, commission, association, corporation, or bank acting for or on behalf of such government, for the purpose of achieving the maximum dollar exchange value in the United States for the securities or property of any such government, central bank, person, commission, association, corporation, or bank. Such loans may be made only upon the security of bonds, debentures, stocks, or other such obligations of (a) the Government of the United States or any State, municipality, or political subdivision of any State, or (b) any private corporation organized under the laws of the United States or any State.

(5) To acquire real estate and any right or interest therein by purchase, lease, condemnation, or otherwise, determined by the Corporation to be necessary or advantageous to the carrying out of any authority vested in any corporation created or organized pursuant to this section. The Corporation is also authorized to sell, lease, or otherwise dispose of any

such real estate. Proceedings for such condemnation shall be instituted in the name of the United States pursuant to the provisions of sections 257 and 258 of Title 40, and any real estate already devoted to public use which would be subject to condemnation in proceedings instituted upon application of any officer of the Government shall likewise be subject to condemnation in proceedings instituted upon application of the Corporation as herein provided. Sections 258a, 258b, and 258d of Title 40, shall be applicable in any such proceeding. Any judgment rendered against the United States in any such proceeding shall promptly be paid by the Corporation. Immediately upon the vesting of title in the United States of America in any such proceeding, the Secretary of Commerce, by deed executed by him in the name of the United States of America, shall transfer the entire title or interest so acquired to the Corporation, and the Corporation shall thereupon have the same rights with respect to any real estate so acquired as it has with respect to real estate acquired by purchase. The power to institute proceedings for condemnation in pursuance of this section shall terminate on June 30, 1944, or upon such earlier date as the Congress by concurrent resolution, or the President by proclamation, may designate, but no such proceedings instituted prior to such termination shall abate by reason thereof. (As amended June 10, 1941, ch. 190, § 4, 55 Stat. 249; Mar. 27, 1942, ch. 198, § 1, 56 Stat. 174; June 11, 1942, ch. 404, § 8, 56 Stat. 355.)

* * * * *

AMENDMENTS

1942—Act June 11, 1942, cited to text, amended subparagraph (2) of fourth paragraph.

Act Mar. 27, 1942, cited to text, added subparagraph (5) of fourth paragraph.

1941—Fourth par., subsec. (3) was amended and subsec. (4) was inserted by act June 10, 1941, cited to text.

TRANSFER OF FUNCTIONS

Functions, powers and duties of Federal Loan Agency and Federal Loan Administrator relating to Export-Import Bank of Washington and other agencies transferred to Department of Commerce during present war, see Ex. Ord. No. 9071, set out in note under section 601 of Appendix to Title 50, War.

§ 606b–1. Transfer of real estate by Government agencies to Corporation and its affiliates.

Any department, agency, or independent establishment of the Government or any corporation all of the capital stock of which is owned or controlled, directly or indirectly, by the Government is hereby authorized, notwithstanding any other provision of law, to sell, transfer, or lease, with or without consideration, to the Corporation or to any corporation created or organized pursuant to sections 606b and 609j of this title, any real estate and any right or interest therein. (Jan. 22, 1932, ch. 8, § 5f, as added Mar. 27, 1942, ch. 198, § 2, 56 Stat. 175.)

CODIFICATION

Section is from section 5f of act Jan. 22, 1932, cited to text, as added by act Mar. 27, 1942, also cited. As enacted, this provision was designated subsec. (a) of said section 5f although there were no other subsections thereof.

§ 606b–2. Funds for War Damage Corporation; insurance against property injury by enemy attack.

(a) The Reconstruction Finance Corporation is hereby directed to continue to supply funds to the War Damage Corporation, a corporation created pursuant to sections 606b and 609j of this title; and the amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized to issue and to have outstanding at any one time under existing law is hereby increased by an amount sufficient to carry out the provisions of this subsection. Such funds shall be supplied only upon the request of the Secretary of Commerce, with the approval of the President, and the aggregate amount of the funds so supplied shall not exceed $1,000,000,000. The Reconstruction Finance Corporation is authorized to and shall empower the War Damage Corporation to use its funds to provide, through insurance, reinsurance, or otherwise, reasonable protection against loss of or damage to property, real and personal, which may result from enemy attack (including any action taken by the military, naval, or air forces of the United States in resisting enemy attack), with such general exceptions as the War Damage Corporation, with the approval of the Secretary of Commerce, may deem advisable. Such protection shall be made available through the War Damage Corporation on and after a date to be determined and published by the Secretary of Commerce which shall not be later than July 1, 1942, upon the payment of such premium or other charge, and subject to such terms and conditions, as the War Damage Corporation, with the approval of the Secretary of Commerce, may establish, but, in view of the national interest involved, the War Damage Corporation shall from time to time establish uniform rates for each type of property with respect to which such protection is made available, and, in order to establish a basis for such rates, such Corporation shall estimate the average risk of loss on all property of such type in the United States. Such protection shall be applicable only (1) to such property situated in the United States (including the several States and the District of Columbia), the Philippine Islands, the Canal Zone, the Territories and possessions of the United States, and in such other places as may be determined by the President to be under the dominion and control of the United States, (2) to such property in transit between any points located in any of the foregoing, and (3) to all bridges between the United States and Canada and between the United States and Mexico: *Provided*, That such protection shall not be applicable after the date determined by the Secretary of Commerce under this subsection to property in transit upon which the United States Maritime Commission is authorized to provide marine war-risk insurance. The War Damage Corporation, with the approval of the Secretary of Commerce, may suspend, restrict, or otherwise limit such protection in any area to the extent that it may determine to be necessary or advisable in consideration of the loss of control over such area

by the United States making it impossible or impracticable to provide such protection in such area.

(b) Subject to the authorizations and limitations prescribed in subsection (a), any loss or damage to any such property sustained subsequent to December 6, 1941, and prior to the date determined by the Secretary of Commerce under subsection (a), may be compensated by the War Damage Corporation without requiring a contract of insurance or the payment of premium or other charge, and such loss or damage may be adjusted as if a policy covering such property was in fact in force at the time of such loss or damage. (Jan. 22, 1932, ch. 8, § 5g, as added Mar. 27, 1942, ch. 198, § 2, 56 Stat. 176.)

§ 606b–3. Loans or purchases to relieve dealers in certain rationed commodities; terms and conditions.

(a) In order to prevent and relieve distress among dealers in articles or commodities which are rationed in connection with the war effort, the Reconstruction Finance Corporation, acting directly or through any of its subsidiary corporations, is authorized to purchase or make loans upon the security of any article or commodity the sale or distribution of which is rationed under authority of the United States, subject to the following terms and conditions:

(1) Such purchases and loans shall be made only in the case of articles or commodities which have been rationed in a manner and under circumstances which have resulted or are likely to result in a substantial number of dealers being unable, in the ordinary course of trade or business, to sell within a period of six months from the beginning of such rationing the stocks of such articles or commodities which they have in stock.

(2) Such purchases and loans shall be made only in the case of, or for the purpose of aiding or assisting, dealers a substantial part of whose business consists of dealing in and servicing rationed articles or commodities of one or more kinds.

(3) Such purchases and loans shall be made on a basis which will enable any such dealer to secure for any such article or commodity which he has on hand an amount not less than its cost to him (to the extent that such cost is a reasonable cost incurred in the ordinary course of trade or business), plus a reasonable allowance for transportation costs, storage, handling, servicing, insurance, carrying charges, and other expenses incurred by the dealer in connection with such article or commodity.

(4) Such purchases and loans shall be made on a basis which will enable any such dealer to secure for any such article or commodity that has been in the stock of one or more dealers for an aggregate of eighteen months or longer after the beginning of the rationing an amount not less than the fair retail price as fixed by the Price Administrator for such article or commodity wherever located.

(5) Such purchases may be made from and such loans made to such dealers or credit agencies furnishing credit for such dealers, and may be made upon the request of any dealer having title to the rationed article or commodity or having the right to acquire title thereto upon the discharge of his credit obligations with respect thereto.

(b) The Reconstruction Finance Corporation may prescribe such additional terms and conditions with respect to such purchases and loans as it deems to be necessary and consistent with the purposes of this section: *Provided,* That the Reconstruction Finance Corporation shall not be required to purchase or make a loan upon the security of any article or commodity which is not in a salable condition, or which has suffered substantial damage or deterioration as the result of negligence or lack of proper care: *And provided further,* That if, upon the sale of any article or commodity acquired pursuant to the terms of any loan contract entered into hereunder, the Reconstruction Finance Corporation or any subsidiary corporation thereof shall not recover, by reason of any limitation upon sales price imposed pursuant to sections 901–946 of the Appendix to Title 50, the full amount of any such loan, no recourse on account of such deficiency shall be had against the borrower. The Reconstruction Finance Corporation is authorized to sell at public or private sale, with or without competitive bidding, any article or commodity acquired by it pursuant to this section: *Provided,* That, until the expiration of nineteen months after the beginning of the rationing of such article or commodity, no such sale shall be made except to a dealer in such article or commodity. In the event any such sale is made to another department or agency of the Government, such other department or agency is hereby authorized, notwithstanding any other provision of law, to pay for such article or commodity any price not in excess of a fair retail market price as of the date of such sale.

(c) The Reconstruction Finance Corporation is authorized to make such agreements or arrangements as may be necessary and appropriate for carrying out the purposes of this section, including agreements to pay to those from whom it acquires articles or commodities a portion of the proceeds realized by such Corporation from the sale of such articles or commodities. For the purposes of this section, an article or commodity shall be deemed to be rationed whenever its sale to the general public in the ordinary course of trade or business has been restricted or prohibited by any regulation or order made for the purpose of aiding in the more effective prosecution of the war effort or for the purpose of conserving the supply of such article or commodity.

(d) No authority, limitation, restriction, or other provision contained in this section shall be construed to limit, restrict, modify, or otherwise in any way affect any authority or powers now or hereafter vested in the Reconstruction Finance Corporation or in any corporation created or organized by or at the instance of the Reconstruction Finance Corporation. (Jan. 22, 1932, ch. 8, § 5h, as added May 11, 1942, ch. 301, 56 Stat. 275.)

§ 609k. Same; additional amount authorized for defense housing insurance.

The amount of notes, debentures, bonds, or other such obligations which the Corporation is authorized to issue and have outstanding at any one time

under existing law is hereby increased by an amount sufficient to provide not to exceed $10,000,000 for the Defense Housing Insurance Fund as provided in section 1737 of Title 12. (June 27, 1934, ch. 847, title VI, § 602, as added Mar. 28, 1941, ch. 31, § 1, 55 Stat. 55.)

CODIFICATION

Provisions similar to those of this section are set out as a portion of section 1737 of Title 12, Banks and Banking.

SAVING CLAUSE

Separability of act Mar. 28, 1941, cited to text, see note under section 1736 of Title 12, Banks and Banking.

§ 609*l*. Same; additional amount authorized.

The amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized and empowered to issue and to have outstanding at any one time under existing law is hereby increased by $50,000,000. (July 1, 1941, ch. 267, § 1, 55 Stat. 439.)

§ 609m. Same; additional amount authorized.

The amount of notes, debentures, bonds, or other such obligations which the Corporation is authorized and empowered to issue and to have outstanding at any one time under the provisions of law in force on July 1, 1941, is hereby increased by $120,000,000. (July 1, 1941, ch. 267, § 1, 55 Stat. 440.)

§ 609n. Same; additional amount authorized.

The amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized and empowered to issue and to have outstanding at any one time under existing law is hereby increased by $100,000,000. (July 1, 1941, ch. 267, § 1, 55 Stat. 442.)

§ 609o. Same; additional amount authorized.

The amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized to issue and have outstanding at any one time under existing law is hereby increased by $1,500,000,000. (June 10, 1941, ch. 190, § 5, 55 Stat. 250.)

§ 609p. Same; additional amount authorized.

The amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized to issue and have outstanding at any one time under existing law is hereby increased by $1,500,000,000. (Oct. 23, 1941, ch. 454, 55 Stat. 744.)

§ 609q. Same; additional amount authorized.

The amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized to issue and have outstanding at any one time under existing law is hereby increased, in addition to the increase authorized in sections 606b–1 and 606b–2 of this title, by $2,500,000,000. (Mar. 27, 1942, ch. 198, § 3, 56 Stat. 176.)

§ 609r. Same; additional amount authorized.

The amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized to issue and have outstanding at any one time under existing law is hereby increased by $5,000,000,000. (June 5, 1942, ch. 352, 56 Stat. 326.)

§ 609s. Same; additional amount authorized.

The amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized and empowered to issue and to have outstanding at any one time under existing law is hereby increased by $32,500,000. (July 22, 1942, ch. 516, § 1, 56 Stat. 695.)

§ 609t. Same; additional amount authorized.

The amount of notes, debentures, bonds, or other such obligations which the Corporation is authorized and empowered to issue and to have outstanding at any one time under the provisions of law in force on July 22, 1942, is hereby increased by an amount not to exceed $97,500,000. (July 22, 1942, ch. 516, § 1, 56 Stat. 697.)

§ 609u. Same; additional amount authorized.

The amount of notes, bonds, debentures, and other such obligations which the Reconstruction Finance Corporation is authorized and empowered to issue and to have outstanding at any one time under existing law is hereby increased by $10,000,000. (July 22, 1942, ch. 516, § 1, 56 Stat. 698.)

§ 610. Obligations of corporation; exemption from taxation.

Any and all notes, debentures, bonds, or other such obligations issued by the corporation shall be exempt both as to principal and interest from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States, by any Territory, dependency, or possession thereof, or by any State, county, municipality, or local taxing authority, except as provided in section 742a (a) of Title 31. The corporation, including its franchise, its capital, reserves, and surplus, and its income shall be exempt from all taxation now or hereafter imposed by the United States, by any Territory, dependency, or possession thereof, or by any State, county, municipality, or local taxing authority; except that any real property of the corporation shall be subject to State, Territorial, county, municipal, or local taxation to the same extent according to its value as other real property is taxed. The exemptions provided for in the preceding sentence with respect to taxation (which shall, for all purposes, be deemed to include sales, use, storage, and purchase taxes) shall be construed to be applicable not only with respect to the Reconstruction Finance Corporation but also with respect to (1) the Defense Plant Corporation, the Defense Supplies Corporation, the Metals Reserve Company, the Rubber Reserve Company, and any other corporation heretofore or hereafter organized or created by the Reconstruction Finance Corporation under section 606b of this title, as amended, to aid the Government of the United States in its national-defense program, (2) The RFC Mortgage Company, the Federal National Mortgage Association, and any

other public corporation heretofore or hereafter organized by or at the instance of the Reconstruction Finance Corporation, and (3) the Disaster Loan Corporation, and any other public corporation which is now or which may be hereafter wholly financed and wholly managed by the Reconstruction Finance Corporation. Such exemptions shall also be construed to be applicable to the loans made, and personal property owned, by the Reconstruction Finance Corporation or by any corporation referred to in clause (1), (2) or (3) of the preceding sentence, but such exemptions shall not be construed to be applicable in any State to any buildings which are considered by the laws of such State to be personal property for taxation purposes. (As amended June 10, 1941, ch. 190, § 3, 55 Stat. 248.)

AMENDMENTS

1941—Act June 10, 1941, cited to text, inserted clause at end of first sentence and added last two sentences.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 611a–1. Disposition by Secretary of Treasury of county, municipal, and other securities transferred from Reconstruction Finance Corporation.

With respect to any bonds, notes, or other securities of counties and municipalities acquired by the Reconstruction Finance Corporation under the provisions of sections 602, 603, 603 note, 605, 605a–605d, 608, 609, 609a of this title, sections 343 and 1148 of Title 12, section 6 of Title 23, and section 767a of Title 31, and transferred to the Secretary of the Treasury under the provisions of section 611a of this title, and any bonds, notes, or other securities acquired under the provisions of this section, the Secretary of the Treasury is hereby authorized to sell, exchange, or otherwise dispose of, any such bonds, notes or other securities, or to enter into arrangements for the extension of the maturity thereof, in such manner, in such amounts, at such prices, for cash, securities, or other property, or any combination thereof, and upon such terms and conditions as he may deem advisable and in the public interest. (Jan. 31, 1942, ch. 30, 56 Stat. 40.)

Chapter 15.—ECONOMIC RECOVERY

Sec.

713a–8. Operations to encourage the expansion of production of non-basic agricultural commodities (New).

§§ 701–712. Unconstitutional.

ELECTRIC HOME AND FARM AUTHORITY

Electric Home and Farm Authority, Inc., Ex. Ord. No. 6514, Dec. 19, 1933. Existence continued to January 22, 1947, by act June 10, 1941, ch. 190, § 2, 55 Stat. 248.

TRANSFER OF FUNCTIONS

Functions, powers and duties of Federal Loan Agency and Federal Loan Administrator relating to Electric Home and Farm Authority and Export-Import Bank of Washington, and other agencies, transferred to Department of Commerce, during present war, see Ex.Ord.No.9071, set out in note under section 601 of Appendix to Title 50, War.

§ 712a. Limitation of obligations for administrative expenses of certain agencies; limitation on life of certain agencies.

TRANSFER OF FUNCTIONS

Federal Home Loan Bank Board, Home Owners' Loan Corporation, Federal Savings and Loan Insurance Corporation and the Federal Housing Administration consolidated with other agencies into the National Housing Agency during present war, see Ex.Ord.No.9070, set out in note under section 601 of Appendix to Title 50, War.

Federal Loan Agency's and Federal Loan Administrator's functions and duties relating to Reconstruction Finance Corp., Reconstruction Finance Mortgage Company, Electric Home and Farm Authority and Export-Import Bank of Washington, and other agencies, transferred to Department of Commerce, during present war, see Ex.Ord.No.9071, set out in note under section 601 of Appendix to Title 50, War.

Surplus Marketing Administration, including Federal Surplus Commodities Corporation as an agency of Department of Agriculture, consolidated with other agencies into Agricultural Marketing Administration for duration of war, see Ex.Ord.No.9069, set out in note under section 601 of Appendix to Title 50, War.

EX. ORD. NO. 9256. DISSOLUTION OF ELECTRIC HOME AND FARM AUTHORITY

Ex. Ord. No. 9256, Oct. 13, 1942, 7 F. R. 8334, provided:

By virtue of the authority vested in me by section 1 of the act of Congress approved March 31, 1936, 49 Stat. 1186, as amended, and as President of the United States, it is ordered as follows:

1. The Electric Home and Farm Authority shall cease to be an agency of the United States on the effective date of this order; and proceedings for the dissolution of the Authority shall be instituted in accordance with the laws of the District of Columbia, and the capital stock of the Authority shall be cancelled.

2. For purposes of liquidation and payment of its liabilities, all assets, funds, records, contracts, and property of the Electric Home and Farm Authority and the further administration thereof are hereby transferred to the Reconstruction Finance Corporation. All funds remaining upon completion of the liquidation of the Authority shall be paid by the Reconstruction Finance Corporation into the general fund of the Treasury.

3. All personnel of the Electric Home and Farm Authority are hereby transferred, without change in civil service status, to the Reconstruction Finance Corporation.

4. This order shall become effective as of the close of business October 31, 1942.

§ 713. Commodity Credit Corporation; continuance of existence, functions, and ownership of stock by United States.

Notwithstanding any other provision of law, Commodity Credit Corporation, a corporation organized under the laws of the State of Delaware as an agency of the United States pursuant to the Executive order of the President of October 16, 1933, shall continue, until the close of business on June 30, 1943, or such earlier date as may be fixed by the President by Executive order, to be an agency of the United States. During the continuance of such agency, the Secretary of Agriculture and the Governor of the Farm Credit Administration are authorized and directed to continue, for the use and benefit of the United States, the present investment in the capital stock of Commodity Credit Corporation, and the corporation is hereby authorized to use all its assets, including capital and net earnings therefrom, and all moneys which have been or may hereafter be allocated to or borrowed by it, in the exercise of its functions as such agency, including the making of

loans on agricultural commodities. (As amended July 1, 1941, ch. 270, § 1, 55 Stat. 498.)

AMENDMENTS

1941—Act July 1, 1941, cited to text, substituted "June 30, 1943" for "June 30, 1941" in first sentence.

§ 713a–1. Same; annual appraisal of assets; restoration of capital impairment.

As of the 31st of March in each year and as soon as possible thereafter, beginning with March 31, 1938, an appraisal of all the assets and liabilities of the Commodity Credit Corporation for the purpose of determining the net worth of the Commodity Credit Corporation shall be made by the Secretary of the Treasury. The value of assets shall, insofar as possible, be determined on the basis of the cost, including not more than one year of carrying charges, of such assets to the Corporation, or the average market prices of such assets for a period of twelve months ending with March 31 of each year, whichever is less; and a report of any such appraisal shall be submitted to the President as soon as possible after it has been made. In the event that any such appraisal shall establish that the net worth of the Commodity Credit Corporation is less than $100,000,000, the Secretary of the Treasury, on behalf of the United States, shall restore the amount of such capital impairment by a contribution to the Commodity Credit Corporation in the amount of such impairment. To enable the Secretary of the Treasury to make such payment to the Commodity Credit Corporation, there is hereby authorized to be appropriated annually, commencing with the fiscal year 1938, out of any money in the Treasury not otherwise appropriated, an amount equal to any capital impairment found to exist by virtue of any appraisal as provided herein. (As amended July 1, 1941, ch. 270, § 2, 55 Stat. 498.)

AMENDMENTS

1941—Act July 1, 1941, cited to text, affected second sentence by substituting for "on the basis of market prices at the time of appraisal" the words "on the basis of the cost . . . whichever is less."

§ 713a–4. Same; obligations of corporation; issuance; sale; purchase; redemption; etc.

With the approval of the Secretary of the Treasury, the Commodity Credit Corporation is authorized to issue and have outstanding at any one time, bonds, notes, debentures, and other similar obligations in an aggregate amount not exceeding $2,650,000,000. Such obligations shall be in such forms and denominations, shall have such maturities, shall bear such rates of interest, shall be subject to such terms and conditions, and shall be issued in such manner and sold at such prices as may be prescribed by the Commodity Credit Corporation, with the approval of the Secretary of the Treasury. Such obligations shall be fully and unconditionally guaranteed both as to interest and principal by the United States, and such guaranty shall be expressed on the face thereof, and such obligations shall be lawful investments and may be accepted as security for all fiduciary, trust, and public funds the investment or deposit of which shall be under the authority or control of the United States or any officer or officers thereof. In the event that the Commodity Credit Corporation shall be unable to pay upon demand, when due, the principal of, or interest on, such obligations, the Secretary of the Treasury shall pay to the holder the amount thereof which is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, and thereupon to the extent of the amount so paid the Secretary of the Treasury shall succeed to all the rights of the holders of such obligations. The Secretary of the Treasury, in his discretion, is authorized to purchase any obligations of the Commodity Credit Corporation issued hereunder, and for such purpose the Secretary of the Treasury is authorized to use as a public-debt transaction the proceeds from the sale of any securities hereafter issued under sections 745, 747, 752, 752a, 753, 754, 754a, 754b, 757, 757b, 757c, 758, 760, 764–766, 769, 771, 773, 774 (2), and 801 of Title 31, and the purposes for which securities may be issued under such sections, are extended to include any purchases of the Commodity Credit Corporation's obligations hereunder. The Secretary of the Treasury may at any time sell any of the obligations of the Commodity Credit Corporation acquired by him under this section. All redemptions, purchases, and sales by the Secretary of the Treasury of the obligations of the Commodity Credit Corporation shall be treated as public-debt transactions of the United States. No such obligations shall be issued in excess of the assets of the Commodity Credit Corporation, including the assets to be obtained from the proceeds of such obligations, but a failure to comply with this provision shall not invalidate the obligations or the guaranty of the same. The Commodity Credit Corporation shall have power to purchase such obligations in the open market at any time and at any price. (As amended July 1, 1941, ch. 270, § 3, 55 Stat. 498.)

AMENDMENTS

1941—Act July 1, 1941, cited to text, substituted "$2,650,000,000" for "$1,400,000,000."

§ 713a–5. Same; exemption of corporation and its obligations from taxation.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 713a–8. Operations to encourage the expansion of production of non-basic agricultural commodities.

(a) Whenever during the existing emergency the Secretary of Agriculture finds it necessary to encourage the expansion of production of any non-basic agricultural commodity, he shall make public announcement thereof and he shall so use the funds made available under section 713a–4 of this title or otherwise made available to him for the disposal of agricultural commodities, through a commodity loan, purchase, or other operation, taking into account the total funds available for such purpose for all commodities, so as to support, during the continuance of the present war and until the expiration of the two-year period beginning with the 1st day of January immediately following the date upon

which the President by proclamation or the Congress by concurrent resolution declares that hostilities in the present war have terminated, a price for the producers of any such commodity with respect to which such announcement was made of not less than 90 per centum of the parity or comparable price therefor. The comparable price for any such commodity shall be determined and used by the Secretary for the purposes of this section if the production or consumption of such commodity has so changed in extent or character since the base period as to result in a price out of line with parity prices for basic commodities. Any such commodity loan, purchase, or other operation which is undertaken shall be continued until the Secretary has given sufficient public announcement to permit the producers of such commodity to make a readjustment in the production of the commodity. For the purposes of this section, commodities other than cotton, corn, wheat, tobacco, peanuts, and rice shall be deemed to be non-basic commodities.

(b) It is hereby declared to be the policy of the Congress that the lending and purchase operations of the Department of Agriculture (other than those referred to in subsection (a)) shall be carried out so as to bring the price and income of the producers of non-basic commodities not covered by any such public announcement to a fair parity relationship with other commodities, to the extent that funds for such operations are available after taking into account the operations with respect to the basic commodities and the commodities listed in any such public announcement and the ability of producers to bring supplies into line with demand. (July 1, 1941, ch. 270, § 4, 55 Stat. 498, as amended Oct. 2, 1942, ch. 578, § 9 (a), 56 Stat. 768.)

AMENDMENTS

1942—Subsec. (a) was amended by act Oct. 2, 1942, cited to text, which substituted "90 per centum" for "85 per centum"; inserted ", peanuts" in last sentence; and inserted clause within commas in first sentence after "so as to support".

APPLICABILITY OF 1942 AMENDMENT IRRESPECTIVE OF NEW ANNOUNCEMENTS

Section 9 (b) of act Oct. 2, 1942, cited to text, section 9 (a) of which amended subsec. (a) of this section, provided as follows: "The amendments made by this section shall, irrespective of whether or not there is any further public announcement under such section 4 (a) (Title 15, § 713a–8 (a)), be applicable with respect to any commodity with respect to which a public announcement has heretofore been made under such section 4 (a) (Title 15, § 713a–8 (a))."

§ 713b. Export–Import Banks; continuance of existence; powers.

TRANSFER OF FUNCTIONS

Functions, powers and duties of Federal Loan Agency and Federal Loan Administrator relating to Export–Import Bank of Washington and other agencies transferred to Department of Commerce during present war, see Ex. Ord. No. 9071, set out in note under section 601 of Appendix to Title 50, War.

§ 713c. Federal Surplus Commodities Corporation; continuance of existence; purchase and distribution of surplus agricultural commodities.

In carrying out the provisions of clause (2) of section 612c of Title 7, as amended, the Secretary of Agriculture may transfer to the Federal Surplus Commodities Corporation, which Corporation is hereby continued, until June 30, 1945, as an agency of the United States under the direction of the Secretary of Agriculture, such funds, appropriated by said section 612c, as may be necessary for the purpose of effectuating said clause (2) of section 612c: *Provided,* That such transferred funds, together with other funds of the Corporation, may be used for purchasing, exchanging, processing, distributing, disposing, transporting, storing, and handling of agricultural commodities and products thereof and inspection costs, commissions, and other incidental costs and expenses, without regard to the provisions of existing law governing the expenditure of public funds and for administrative expenses, including rent, printing and binding, and the employment of persons and means, in the District of Columbia and elsewhere, such employment of persons to be in accordance with the provisions of law applicable to the employment of persons by the Agricultural Adjustment Administration.

In carrying out clause (2) of section 612c, the funds appropriated by said section may be used for the purchase, without regard to the provisions of existing law governing the expenditure of public funds, of agricultural commodities and products thereof, and such commodities, as well as agricultural commodities and products thereof purchased under the preceding paragraph hereof, may be donated for relief purposes. (As amended June 27, 1942, ch. 454, 56 Stat. 461.)

AMENDMENTS

1942—Act June 27, 1942, cited to text, provided for the continuance of the Corporation from June 30, 1942, to June 30, 1945. It read as follows: "The Federal Surplus Commodities Corporation is hereby continued as an agency of the United States, under the direction of the Secretary of Agriculture, until June 30, 1945."

TRANSFER OF FUNCTIONS

Surplus Marketing Administration, including Federal Surplus Commodities Corporation as an agency of Department of Agriculture, consolidated with other agencies into Agricultural Marketing Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

Chapter 15A.—INTERSTATE TRANSPORTATION OF PETROLEUM PRODUCTS

CONSTRUCTION OF PETROLEUM PIPE LINES

Act July 30, 1941, ch. 333, 55 Stat. 610, provided:

"That as used in this Act—

"(1) The term 'interstate commerce' means commerce between any point in a State and any point outside thereof or between points within the same State but through any place outside thereof.

"(2) The term 'person' includes an individual, firm, copartnership, corporation, company, or association, and any trustee, receiver, assignee, or personal representative thereof.

"SEC. 2. Whenever the President finds that the construction of any pipe line for the transportation and/or distribution of petroleum or petroleum products moving in interstate commerce, or the extension or completion of any such pipe line already wholly or partly constructed, is or may be necessary for national-defense purposes, he shall by proclamation declare such finding.

"SEC. 3. In case the construction, extension, or completion of any such pipe line is undertaken otherwise

than as provided in section 4, the person or persons undertaking such construction, extension, or completion may acquire such land or interests in land, including rights-of-way or easements, by the exercise of the right of eminent domain, as, in the opinion of the President, may be necessary for such purposes, and for purposes of operation and maintenance of such pipe line.

"SEC. 4. (a) In the event that it is impracticable for any private person promptly and satisfactorily to construct, extend, or complete any such pipe line, the President, if of the opinion that such action is desirable in the interests of national defense, may provide for the construction, extension, completion, or operation of such pipe line by such department or agency of the Government as he may designate.

"(b) The department or agency undertaking such construction, extension, or completion may acquire such land or interests in land, including rights-of-way or easements, by purchase or by the exercise of the right of eminent domain, as may be necessary for such purposes, and for purposes of operation and maintenance of such pipe line.

"SEC. 5. (a) The exercise of the right of eminent domain under the authority of this Act shall be by a proceeding instituted in the district court of the United States for the district in which the land is located, under the provisions of the Act entitled 'An Act to expedite the construction of public buildings and works outside of the District of Columbia by enabling possession and title of sites to be taken in advance of final judgment in proceedings for the acquisition thereof under the power of eminent domain', approved February 26, 1931 (U.S.C., 1934 edition, Title 40, secs. 258a to 258e, inclusive).

"(b) Where such proceeding is instituted by any person or persons under the authority granted by section 3, the provisions of such Act of February 26, 1931, shall apply with respect to the acquisition of the land or interest in land by such person or persons in the same manner, as nearly as may be, as in the case of the acquisition of land or an interest in land by the United States in a proceeding instituted thereunder by and in the name of the United States, except that in addition to the deposit in the court of the amount estimated by such person or persons to be just compensation for the land or interest in land being taken, such person or persons shall give such bond as the court may deem proper to secure the payment to the persons entitled thereto of the amount of compensation finally awarded in the proceeding, with such interest as may be payable under the provisions of such Act of February 26, 1931.

"SEC. 6. In case the construction, extension, or completion of any such pipe line is undertaken otherwise than as provided in section 4, the President, for the purpose of facilitating such construction, extension, or completion, may provide for the making of such advances as he deems advisable, through such department or agency of the Government as he may designate, to the person or persons undertaking the proposed construction, extension, or completion. Any such advance shall be made upon such security and at such rate of interest, shall be amortized by means of such periodical payments of principal and interest over such period of time, and shall be made subject to such other terms and conditions, as the President shall prescribe.

"SEC. 7. In any case where a pipe line is constructed, extended, or completed as provided in section 4, the President may direct that any department or agency of the Government designated by him may operate and maintain such pipe line and exercise such powers and functions with respect thereto as he may deem necessary, and he may, upon such terms and conditions as he may prescribe, dispose of or lease to any person or persons such right, title, and interest as the United States may have acquired under this Act in such pipe line, or in any land or interest in land, including easements or rights-of-way.

"SEC. 8. (a) Any pipe line with respect to which an advance is made or the right of eminent domain is exercised, under authority of this Act, shall be constructed, extended, or completed, and operated and maintained, subject to such terms and conditions as the President may prescribe as necessary for national-defense purposes.

"(b) Nothing in this Act shall operate to relieve any person, operating any pipe line, from any duty or liability to which such person may be subject under the provisions of the Interstate Commerce Act, including all Acts amendatory thereof or supplemental thereto (section 1 et seq. of Title 49), or the Natural Gas Act (chapter 15B of Title 15), except that the President is authorized to relieve any person, operating any pipe line with respect to which an advance is made or the right of eminent domain is exercised, under authority of this Act, from any duty or liability under either of such Acts to such extent as he may deem advisable for national-defense purposes.

"SEC. 9. After June 30, 1943, neither the President, any department or agency of the Government, nor any person shall exercise any of the powers conferred by section 2, 3, 4, or 6 of this Act; and in no case shall any pipe line constructed, extended, or completed under authority of section 4 be operated or maintained by or under the direction or control of the President or any department or agency of the Government after the expiration of one year after the termination of the unlimited national emergency proclaimed in the proclamation issued by the President of the United States on May 27, 1941."

NATIONAL DEFENSE PIPE LINES

Construction of a national defense pipe line from Baton Rouge, Louisiana to Greensboro, North Carolina, by the Plantation Pipe Line Company was authorized by Proc. No. 2505, Aug. 23, 1941, 6 F. R. 4429, 55 Stat. 1670.

Construction of a national defense pipe line from South Portland, Maine, through North Troy, Vermont, to Montreal, Canada, by the Portland Pipe Line Company was authorized by Proc. No. 2517, Oct. 1, 1941, 6 F. R. 5081, 55 Stat. 1691.

Construction of a national defense pipe line from St. Joe, Florida to Chattanooga, Tennessee, by the Southeastern Pipe Line Company was authorized by Proc. No. 2508, Sept. 3, 1941, 6 F. R. 4583, 55 Stat. 1672.

Construction of one or more national defense pipe lines from Port Saint Joe, and other points on the Gulf Coast of Florida to the Saint Johns River, Florida, and a crude-oil pipe from Yazoo, Mississippi, to Charleston, South Carolina and/or Savannah, Georgia, was authorized by act July 23, 1942, ch. 520, § 1, 56 Stat. 703.

Construction of a national defense pipe line from El Dorado, Arkansas to Helena, Arkansas, by the Project Five Pipe Line Corporation, was authorized by Proc. No. 2567, Aug. 28, 1942, 7 F. R. 6839, 56 Stat. —.

§ 715l. Repealed. June 22, 1942, ch. 436, 56 Stat. 381.

Chapter 15B.—NATURAL GAS ACT

§ 717f. Construction, extension, or abandonment of facilities; certificate of convenience and necessity.

(c) No natural-gas company or person which will be a natural-gas company upon completion of any proposed construction or extension shall engage in the transportation or sale of natural gas, subject to the jurisdiction of the Commission, or undertake the construction or extension of any facilities therefor, or acquire or operate any such facilities or extensions thereof, unless there is in force with respect to such natural-gas company a certificate of public convenience and necessity issued by the Commission authorizing such acts or operations: *Provided, however,* That if any such natural-gas company or predecessor in interest was bona fide engaged in transportation or sale of natural gas, subject to the jurisdiction of the Commission, on February 7, 1942, over the route or routes or within the area for which

application is made and has so operated since that time, the Commission shall issue such certificate without requiring further proof that public convenience and necessity will be served by such operation, and without further proceedings, if application for such certificate is made to the Commission within ninety days after February 7, 1942. Pending the determination of any such application, the continuance of such operation shall be lawful.

In all other cases the Commission shall set the matter for hearing and shall give such reasonable notice of the hearing thereon to all interested persons as in its judgment may be necessary under rules and regulations to be prescribed by the Commission; and the application shall be decided in accordance with the procedure provided in subsection (e) of this section and such certificate shall be issued or denied accordingly: *Provided, however,* That the Commission may issue a temporary certificate in cases of emergency, to assure maintenance of adequate service or to serve particular customers, without notice or hearing, pending the determination of an application for a certificate, and may by regulation exempt from the requirements of this section temporary acts or operations for which the issuance of a certificate will not be required in the public interest.

(d) Application for certificates shall be made in writing to the Commission, be verified under oath, and shall be in such form, contain such information, and notice thereof shall be served upon such interested parties and in such manner as the Commission shall, by regulation, require.

(e) Except in the cases governed by the provisos contained in subsection (c) of this section, a certificate shall be issued to any qualified applicant therefor, authorizing the whole or any part of the operation, sale, service, construction, extension, or acquisition covered by the application, if it is found that the applicant is able and willing properly to do the acts and to perform the service proposed and to conform to the provisions of this chapter and the requirements, rules, and regulations of the Commission thereunder, and that the proposed service, sale, operation, construction, extension, or acquisition, to the extent authorized by the certificate, is or will be required by the present or future public convenience and necessity; otherwise such application shall be denied. The Commission shall have the power to attach to the issuance of the certificate and to the exercise of the rights granted thereunder such reasonable terms and conditions as the public convenience and necessity may require.

(f) The Commission, after a hearing had upon its own motion or upon application, may determine the service area to which each authorization under this section is to be limited. Within such service area as determined by the Commission a natural-gas company may enlarge or extend its facilities for the purpose of supplying increased market demands in such service area without further authorization.

(g) Nothing contained in this section shall be construed as a limitation upon the power of the Commission to grant certificates of public convenience and necessity for service of an area already being served by another natural-gas company. (As amended Feb. 7, 1942, ch. 49, 56 Stat. 83.)

AMENDMENTS

1942—Subsecs. (c)–(g) were added by act Feb. 7, 1942, cited to text, which also struck out former subsec. (c).

Chapter 16.—EMERGENCY RELIEF

§§ 721–728. Emergency Relief Act of 1933.

SUPPLEMENTARY LEGISLATION

Further legislation supplementary to the Federal Emergency Relief Act of 1933 was contained in the following acts: Mar. 1, 1941, ch. 9, § 1, 55 Stat. 15; Apr. 5, 1941, ch. 40, § 1, 55 Stat. 110; June 27, 1942, ch. 450, § 1, 56 Stat. 410.

EMERGENCY RELIEF APPROPRIATION ACTS

EMERGENCY RELIEF APPROPRIATION ACT OF 1942

The Emergency Relief Appropriation Act of 1942, Res. July 1, 1941, ch. 266, 55 Stat. 396, provided as follows:

"WORK PROJECTS ADMINISTRATION

"SECTION 1. (a) In order to continue to provide work for employable needy persons on useful public projects in the United States and its Territories and possessions, there is hereby appropriated to the Work Projects Administration, of the Federal Works Agency, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1942, $875,000,000, together with all balances of appropriations under section 1 (a) of the Emergency Relief Appropriation Act, fiscal year 1941, and under Public Law 9, Seventy-seventh Congress, which remain unobligated on June 30, 1941, including such unobligated balances of funds transferred to other Federal agencies for nonconstruction projects under the provisions of section 10 (a) of such Act for the fiscal year 1941, as supplemented by such Public Law 9, or set aside for specific purposes in accordance with other law: *Provided,* That notwithstanding any other provision of law, funds heretofore irrevocably set aside for the completion of Federal construction projects under authority of the Emergency Relief Appropriation Acts of 1938 and 1939 and the Emergency Relief Appropriation Act, fiscal year 1941, as amended, and supplemented, shall remain available until June 30, 1942, for such completion, and any such funds which remain unobligated by reason of the completion or abandonment of any such Federal construction project shall be returned to this appropriation: *Provided further,* That no part of any appropriation contained in this Act shall be used to pay the compensation of David Lasser.

"(b) The funds provided in this section shall be available for (1) administration; (2) the prosecution of projects approved by the President under the provisions of the Emergency Relief Appropriation Acts of 1938, and 1939, and the Emergency Relief Appropriation Act, fiscal year 1941, as amended, and supplemented by Public Law 9, Seventy-seventh Congress; and (3) the prosecution of the following types of public projects, Federal and non-Federal, subject to the approval of the President, namely: Highways, roads, and streets; public buildings; parks, and other recreational facilities, including buildings therein; public utilities; electric transmission and distribution lines or systems to serve persons in rural areas, including projects sponsored by and for the benefit of nonprofit and cooperative associations; sewer systems, water supply, and purification systems; airports and other transportation facilities; facilities for the training of personnel in the operations and maintenance of air navigation and landing area facilities; flood control; drainage; irrigation, including projects sponsored by nonprofit irrigation companies or nonprofit irrigation associations organized and operating for community benefit; water conservation; soil conservation, including projects sponsored by soil conservation districts and other bodies duly organized under State law for soil erosion control and

soil conservation, preference being given to projects which will contribute to the rehabilitation of individuals and an increase in the national income; forestation, reforestation, and other improvements of forest areas, including the establishment of fire lanes; fish, game, and other wildlife conservation; eradication of insect, plant, and fungus pests; the production of lime and marl for fertilizing soil for distribution to farmers under such conditions as may be determined by the sponsors of such projects under the provisions of State law; educational, professional, clerical, cultural, recreational, production, and service projects, including training for manual occupations in industries engaged in production for national-defense purposes, for nursing and for domestic service; aid to self-help and cooperative associations for the benefit of needy persons; and miscellaneous projects: *Provided*, That all persons employed on work projects shall, so far as practicable, be employed on projects nearest their respective homes.

"(c) The funds appropriated in this section, exclusive of those used for administrative expenses, shall be so administered that expenditure authorizations for other than labor costs for all the work projects financed from such funds in any State, Territory, possession, or the District of Columbia shall not exceed an average for the fiscal year ending June 30, 1942, of $6 per month per worker, except that the Commissioner of Work Projects (hereinafter referred to as the 'Commissioner') may authorize an increase in the average in cases where the increased cost of materials would have the effect of raising such average above $6 but in no event shall the increase in such average exceed the amount necessary to meet such increase in material costs and in no event shall such average exceed $7: *Provided*, That the funds appropriated in this section shall not be used for the purchase of any construction equipment or machinery in any case in which such equipment or machinery can be rented at prices determined by the Commissioner to be reasonable, and his determinations, made in conformity with rules and regulations prescribed by him, shall be final and conclusive: *Provided further*, That not to exceed $45,000,000 of funds herein appropriated to the Work Projects Administration may be used by the Commissioner to supplement the amounts so authorized for other than labor costs in any State, Territory, possession, or the District of Columbia in connection with the prosecution of projects which have been certified by the Secretary of War, and the Secretary of the Navy, respectively, as being important for military or naval purposes.

"(d) In administering the funds appropriated in this section, not to exceed three-fourths of the total cost of all non-Federal projects approved after January 1, 1940, to be undertaken within any State, Territory, possession, or the District of Columbia, with respect to which any such funds are used, shall be borne by the United States, and not less than one-fourth of such total cost shall be borne by the State and its political subdivisions, or by the Territory, possession, or the District of Columbia, as the case may be: *Provided*, That the provisions of this subsection shall not apply to projects (1) which have been certified by the Secretary of War and the Secretary of the Navy, respectively, as being important for military or naval purposes, or (2) which authorize necessary temporary measures to avert danger to life, property, or health in the event of disaster or grave emergency caused by flood, storm, fire, earthquake, drought, or similar cause. The facts constituting compliance with the requirements of this subsection shall be determined by the Commissioner, and his determinations, made in conformity with rules and regulations prescribed by him, shall be final and conclusive.

"(e) The funds appropriated in section 1 (a) hereof shall be available to provide, under regulations to be prescribed by the Commissioner, for medical and hospital facilities for work camp project employees and burial expenses of deceased work camp project employees, including the transportation of remains to place of burial: *Provided*, That deductions shall be made from the earnings of all project employees quartered in such camps in an amount sufficient to offset the estimated cost to the United States for furnishing the foregoing.

"(f) When it is found that as a result of bad faith, fraud, or misrepresentation on the part of the sponsor, any land, building, structure, facility, or other project, or any part thereof, upon which funds appropriated in this joint resolution have been expended, is used, transferred, or disposed of without retention and control for public use, the sponsor of the project and the person or organization to which the land, building, structure, facility, or project has been sold, leased, or given, shall be liable, jointly and severally, upon demand of the Commissioner or his duly authorized representative, to pay over to the United States an amount equal to the amount of Federal funds expended on such land, building, structure, facility, or project.

"(g) The amount which may be obligated for administrative expenses of the Work Projects Administration in the District of Columbia and in the field shall not exceed in the aggregate the sum of $35,466,000 during the fiscal year 1942, of which sum the amounts so to be obligated for the following respective purposes shall not exceed these sums: Salaries, $29,016,000; communication service, $500,000; travel, $2,800,000; and printing and binding, $300,000.

"(h) The Federal Works Administrator shall transmit to Congress, on the first day of each regular session thereof, a statement showing for each State the names, addresses, positions, and compensation of all employees of the Work Projects Administration whose compensation is at the rate of $1,200 per annum or more. For the purposes of this subsection, the term 'State' shall include the Territories, possessions, and the District of Columbia.

"(i) The Work Projects Administration is hereby extended to June 30, 1942, to carry out the purposes of this joint resolution and the Commissioner, with the approval of the Federal Works Administrator, is authorized to prescribe such rules and regulations as may be necessary to carry out its functions in connection therewith.

"ADMINISTRATIVE AGENCIES

"SEC. 2. (a) In order to provide for administrative expenses incidental to carrying out the purposes of this joint resolution, there is hereby appropriated to the following agencies, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1942: (1) General Accounting Office, $1,400,000; and (2) Treasury Department: (a) Procurement Division, $2,400,000; (b) Division of Disbursement, $1,100,000; (c) Office of the Treasurer, $350,000; (d) Secret Service Division, $130,000; (e) Bureau of Accounts, $2,025,000; for administrative accounting; total, Treasury Department, $6,005,000.

"(b) The appropriations in this section shall not be used to pay the compensation of persons employed entirely upon the regular work (as distinguished from emergency work under appropriations in this section) of any department or agency, nor to pay the compensation of employees engaged partially upon such regular work unless, in the determination of the head of such department or agency (which determination shall be conclusive), offsetting employment upon such emergency work of such department or agency is performed by employees paid from the regular funds thereof.

"UNITED STATES EMPLOYEES' COMPENSATION COMMISSION

"SEC. 3. (a) In order to carry out the provisions of section 18 of this Act, there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1942, $3,500,000, which sum shall be added to the appropriation 'Employees' Compensation Fund, Emergency Relief' contained in subsection (b) of this section.

"(b) Employees' compensation fund, emergency relief: The unexpended balance of the special funds set up on the books of the Treasury pursuant to the provisions of the Emergency Relief Appropriation Acts of 1935, 1936, 1937, 1938, 1939, and fiscal year 1941, and paragraph 18 of the 'National Youth Administration Appropriation Act, 1941', shall be available for expenditure during the fiscal year ending June 30, 1942, and such balance combined

with the appropriation in subsection (a) of this section shall be one fund available for the payment of compensation accruing under section 18 of this Act and under the other Acts enumerated in this subsection, including payments to Federal agencies for medical and hospital services and including advancement of costs for the enforcement of recoveries as provided in sections 26 and 27 of the Act of September 7, 1916, as made applicable to relief employments: *Provided,* That $700,000 of such combined appropriation shall be available during the fiscal year 1942 for administrative expenses and not to exceed $75,000 thereof may be added to the appropriation in the 'Employees' Compensation Commission Appropriation Act, 1942' for salaries and expenses of such Commission and be available for the purposes thereof: *Provided further,* That this appropriation shall not be limited in its use to the United States, its Territories and possessions, for payment of compensation benefits.

"GENERAL AND SPECIAL PROVISIONS

"SEC. 4. Funds appropriated in this joint resolution to the various Federal agencies shall be so apportioned and distributed over the period ending June 30, 1942, and shall be so administered during such period as to constitute the total amount that will be furnished to such agencies during such period for the purposes herein set forth.

"SEC. 5. The funds made available by this joint resolution shall be used only for work relief for employable persons in need except as otherwise specifically provided herein.

"SEC. 6. (a) The Commissioner, with the approval of the Federal Works Administrator, is authorized to allocate not to exceed $8,500,000 of the appropriation contained in section 1 (a) to other Federal agencies for the operation, under such rules and regulations as the Commissioner may prescribe, of projects of the type specified in subsection (b) of section 1 which are within the scope of the functions usually carried out by such agencies, including administrative expenses of such agencies incident to such operation: *Provided,* That $3,500,000 of such amount shall be allocated to the Department of Agriculture for the continuation during the calendar year 1941 of existing projects now under the jurisdiction of such Department: *Provided further,* That not to exceed 4 per centum of the total amount so allocated to any such agency shall be used for such administrative expenses: *Provided further,* That no project shall be prosecuted under any allocation under this subsection upon which the percentage of nonrelief persons employed exceeds 10 per centum of the total number of persons employed: *Provided further,* That not to exceed $576,000 of the appropriation contained in section 1 (a) hereof may be allocated, with the approval of the Director of the Bureau of the Budget, for administrative expenses of Federal agencies incident to the planning and review of Work Projects Administration projects.

"(b) No Federal construction project, except flood control and water conservation projects authorized under other law, shall be undertaken or prosecuted under the appropriations in this joint resolution unless and until there shall have been allocated and irrevocably set aside Federal funds sufficient for its completion.

"(c) No non-Federal project shall be undertaken or prosecuted under appropriations under this joint resolution unless and until the sponsor has made a written agreement to finance such part of the entire cost thereof as the Work Projects Administration determines under the circumstances is an adequate contribution taking into consideration the financial ability of the sponsor. The Commissioner shall prescribe rules and regulations relating to the valuation of contributions in kind by sponsors of projects through furnishing the use of their own facilities and equipment and the services of their own employees, which shall represent an actual cash value, and such rules and regulations shall also allow credit only to the extent that the furnishing of such contributions represents a financial burden which is undertaken by the sponsors on account of Work Projects Administration projects, or other sponsored projects.

"SEC. 7. None of the funds made available by this joint resolution shall be expended on the construction of any building (1) the total estimated cost of which, in the case of a Federal building, exceeds $100,000 from Federal funds, or (2) the portion of the total estimated cost of which payable from Federal funds, in the case of a non-Federal building, exceeds $100,000, unless the building is one (a) for which the project has been approved by the President on or prior to May 15, 1940, or for which an issue of bonds has been approved at an election held on or prior to such date, or for which a State legislature has made an appropriation on or prior to such date, or (b) for the completion of which funds have been allocated and irrevocably set aside under prior relief appropriation Acts: *Provided,* That the provisions of this section shall not apply to any projects which have been certified by the Secretary of War and the Secretary of the Navy, respectively, as being important for military or naval purposes.

"SEC. 8. (a) The Work Projects Administration is authorized to receive from sponsors of non-Federal projects contributions in services, materials, or money, such money to be deposited with the Treasurer of the United States. Such contributions shall be expended or utilized as agreed upon between the sponsor and the Work Projects Administration.

"(b) All receipts and collections by reason of operations in consequence of appropriations made in this joint resolution, except cash contributions of sponsors of projects and amounts credited to revolving funds authorized by this joint resolution, shall be covered into the Treasury as miscellaneous receipts.

"(c) Except as authorized in this joint resolution, no allocation of funds shall be made to any other Federal agency from the appropriation in this joint resolution for any Federal agency. No such allocation shall be made for the exercise of the functions of the Radio Division or the United States Film Service transferred to the Office of Education of the Federal Security Agency.

"SEC. 9. (a) The Commissioner, subject to the approval of the Federal Works Administrator, shall fix a monthly earning schedule for persons engaged upon work projects financed in whole or in part from funds appropriated by section 1 which shall not substantially affect the current national average labor cost per person of the Work Projects Administration. Such monthly earning schedule shall not be varied for workers of the same type in different geographical areas to any greater extent than may be justified by differences in the cost of living. The Commissioner shall require that the hours of work for all persons engaged upon work projects financed in whole or in part by funds appropriated by section 1 shall (1) be one hunded and thirty hours per month except that the Commissioner, in his discretion, may require a lesser number of hours of work per month in the case of relief workers with no dependents and the earnings of such workers shall be correspondingly reduced, and, (2) not exceed eight hours in any day, and (3) not exceed forty hours in any week.

"(b) The Commissioner may authorize exemptions from the above limitations of monthly earnings and hours of work on projects certified as hereinbefore provided as being important for military or naval purposes; to protect work already done on a project; to permit making up lost time; in the case of an emergency involving the public welfare; and in the case of supervisory personnel employed on work projects.

"SEC. 10. (a) Section 15 (a) of the Emergency Relief Appropriation Act, fiscal year 1941, is hereby continued in effect for the month of July 1941. Effective on August 1, 1941, in employing or retaining in employment on Work Projects Administration work projects, preference shall be given to veterans of the World War and the Spanish-American War and veterans of any campaign or expedition in which the United States has been engaged (as determined on the basis of the laws administered by the Veterans' Administration, except that discharged draft enrollees other than those with service-connected disability shall not be considered as veterans for the purposes of this subsection), and unmarried widows of any such veterans,

and the wives of any such veterans who are unemployable, who have been certified as in need of employment by the Work Projects Administration or by any agency designated by it to so certify: *Provided*, That if the total monthly income from all sources of any such veteran or of the unmarried widow of any such veteran, or if the total combined monthly income from all sources of any such unemployable veteran and his wife, as determined by the Commissioner (whose determination shall be final and conclusive), is less than the monthly earnings the veteran, unmarried widow, or wife would receive if employed as a project worker of the Work Projects Administration, then such veteran, unmarried widow, or wife, as the case may be, shall be certified as in need of such employment, and when assigned to such employment he or she shall be employed for such period as will permit the total monthly income of such veteran or unmarried widow, or the total combined monthly income of such unemployable veteran and his wife, to be approximately equal to the amount which would be obtainable by full-time employment on any such project. Thereafter preference in such employment shall be given on the basis of relative needs, as far as practicable, to other American citizens, Indians, and other persons owing allegiance to the United States who are in need.

"(b) There shall be removed from employment on Work Projects Administration projects all relief workers, excepting blind persons, veterans, unmarried widows of such veterans and wives of such veterans as are unemployable, who have been continuously employed on such projects for more than eighteen months, and any relief worker so removed shall be ineligible to be restored to employment on such projects until after (1) the expiration of twenty days after the date of his removal, and (2) recertification of his eligibility for restoration to employment on such projects: *Provided*, That such workers shall be removed only in the numbers necessary to provide employment for employable persons with the same or similar job qualifications who have been certified for a period of three months or more as in need of Work Projects Administration project employment and who have not in such period been given employment on work projects.

"(c) In considering employment of persons upon work projects prosecuted under the appropriations contained in this joint resolution, the Work Projects Administration shall determine whether such persons are able to perform the work on work projects to which they can be assigned and no person shall be employed or retained for employment on any such project whose work habits are such or work record shows that he is incapable of performing satisfactorily the work to which he may be assigned on the project.

"(d) There shall be removed from employment on Work Projects Administration projects all relief workers whose needs for employment have not been certified by, and except as provided in section 10 (a) or in section 11 (b), no relief worker shall be employed on such projects until after his need for employment has been certified by (a) a local public certifying agency or (b) the Work Projects Administration where no such agency exists or where the Work Projects Administration certifies by reason of its refusal to accept certification by local public agencies.

"(e) No blind person receiving aid under the Social Security Act, as amended, shall be prohibited from temporarily relinquishing such aid to accept employment on a Work Projects Administration project.

"(f) No alien, no Communist, and no member of any Nazi Bund Organization shall be given employment or continued in employment on any work project prosecuted under the appropriations contained in this joint resolution and no part of the money appropriated in this joint resolution shall be available to pay any person who has not made or who does not make affidavit as to United States citizenship and to the effect that he is not a Communist and not a member of any Nazi Bund Organization, such affidavit to be considered prima facie evidence of such citizenship, and that he is not a Communist, and not a member of any Nazi Bund Organization.

"(g) The Commissioner shall cause a periodic investigation to be made of the rolls of certified employees on work projects, and shall eliminate from the rolls those not in actual need, such investigation to be made so that each case is investigated at least once in every twelve months.

"SEC. 11. (a) No person in need who refuses a bona fide offer of private or other public employment under reasonable working conditions which pays the prevailing wage for such work in the community where he resides and who is capable of performing such work shall be employed or retained in employment on work projects under the funds appropriated in this joint resolution for the period such private or other public employment would be available.

"(b) Any person who takes such employment shall at the expiration thereof be entitled to immediate reemployment with the Work Projects Administration if he is still in need and if he has lost such employment through no fault of his own, and if he has first drawn all the benefits of unemployment compensation that shall have accrued to him during his term in private employment and which are available to him.

"SEC. 12. (a) No person shall be employed or retained in employment in any administrative position, or in any supervisory position on any project, under the appropriations in this joint resolution unless such person has previously subscribed or before engaging in such employment subscribes to the following oath:

"'I, A B, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office (or employment) on which I am about to enter (or which I now occupy). So help me God.'

"(b) No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: *Provided*, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: *Provided further*, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation contained in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: *Provided further*, That the above penal clause shall be in addition to, and not in substitution for, any other provisions of existing law.

"(c) The Commissioner and the head of any other agency receiving an appropriation hereunder is authorized to designate employees, administrative and supervisory, as he may deem necessary to administer such oaths as are required by this joint resolution and such other oaths as may be required or necessary in the operation of the Work Projects Administration or other agency, which oaths shall be administered without charge or fee; such oaths shall have the same force and effect as oaths administered by notaries, justices of the peace, and other Federal and non-Federal officers qualified to administer oaths.

"SEC. 13. In carrying out the purpose of the appropriations in this joint resolution, the Secretary of the Treasury with the approval of the Director of the Bureau of the Budget, is authorized to prescribe rules and regulations for the establishment of special funds in the nature of revolving funds for use, until June 30, 1942, in the purchase, repair, distribution, or rental of materials, supplies, equipment, and tools.

"SEC. 14. The provision of section 3709 of the Revised Statutes (41 U. S. C. 5) shall not apply to any purchase made or service procured in connection with the appropriations in this joint resolution when the aggregate amount involved is less than $300.

"SEC. 15. The appropriations in this joint resolution for administrative expenses and such portions of other appropriations in this joint resolution as are available for administrative expenses may be obligated in the amounts which the agency, with the approval of the Director of the Bureau of the Budget, shall have certified to the Secretary of the Treasury as necessary for personal services, in the District of Columbia and elsewhere, and for contract stenographic reporting services, supplies, and equipment; purchase and exchange of lawbooks, books of reference, directories, and periodicals, and newspapers; travel expenses, including expenses of attendance at meetings of officials and employees of the agency on official business and including transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 839, Seventy-sixth Congress), and regulations promulgated thereunder; rental at the seat of government and elsewhere; purchase, operation, and maintenance of motor-propelled passenger-carrying vehicles; printing and binding and such other expenses as may be necessary for the accomplishment of the objectives of this joint resolution.

"SEC. 16. (a) The appropriations contained in section 1 of this joint resolution and any administrative allocations thereof shall not be available to pay the compensation of any person appointed in accordance with the civil-service laws; except that this limitation shall not apply in the case of any person who is employed by any agency of the Government (other than the Work Projects Administration) on the date of enactment of this joint resolution.

"(b) In carrying out the purposes of this joint resolution the agencies receiving appropriations under section 1 hereof or allocations under such appropriations are authorized to accept and utilize such voluntary and uncompensated services, appoint, without regard to civil-service laws, such officers and employees, and utilize, with the consent of the head of the Federal agency by which they are employed, such Federal officers and employees, and with the consent of the State such State and local officers and employees at such compensation as shall be determined by the head of the agency involved, as may be necessary, and prescribe their authorities, duties, responsibilities, and tenure, and, without regard to the Classification Act of 1923, as amended, to fix the compensation of any officers and employees so appointed.

"(c) Appointments to Federal positions of an administrative or advisory capacity under the appropriations in this joint resolution in any State shall be made from among the bona fide citizens of that State so far as not inconsistent with efficient administration.

"SEC. 17. In making separations from the Federal service, or furloughs without pay to last as long as three months, of persons employed within the District of Columbia, under the provisions of this joint resolution, the appointing power shall give preference, as nearly as good administration will warrant, in retention to appointees from States that have not received their share of appointments according to population: *Provided, however,* That soldiers, sailors, and marines, the widows of such, or the wives of injured soldiers, sailors, and marines, who themselves are not qualified, but whose wives are qualified to hold a position in the Government service, shall be given preference in retention, in their several grades and classes, where their ratings are good or better.

"SEC. 18. The provisions of the Act of February 15, 1934 (48 Stat. 351), as amended, relating to disability or death compensation and benefits shall apply to persons (except administrative employees qualifying as civil employees of the United States) receiving compensation from the appropriations in this joint resolution for services rendered as employees of the United States: *Provided,* That this section shall not apply in any case coming within the purview of the workmen's compensation law of any State, Territory, or possession, or in which the claimant has received or is entitled to receive similar benefits for injury or death.

"SEC. 19. None of the funds made available by this joint resolution shall be used (a) for the operation of any theater project, (b) for the operation of any project sponsored solely by the Work Projects Administration, or (c) for radio broadcasting in an amount exceeding $50,000 or for the acquisition, rental, or distribution of motion-picture films.

"SEC. 20. The Commissioner is authorized to consider, ascertain, adjust, determine, and pay from the appropriation in section 1 hereof any claim on account of damage to or loss of privately owned property caused by the negligence of any employee of the Works Progress Administration or the Work Projects Administration while acting within the scope of his employment. No claim shall be considered hereunder which is in excess of $500, or which is not presented in writing within one year from the date of accrual thereof. Acceptance by a claimant of the amount allowed on account of his claim shall be deemed to be in full settlement thereof, and the action upon such claim so accepted by the claimant shall be conclusive.

"SEC. 21. The Commissioner is authorized to call to the attention of the city, county, and State governments the unemployment situation of that city, county, or State, and to seek the cooperation of the State or any subdivision thereof in meeting the unemployment problem.

"SEC. 22. Any person who knowingly and with intent to defraud the United States makes any false statement in connection with any application for any work project, employment, or relief aid under the appropriations in this joint resolution, or diverts, or attempts to divert or assists in diverting, for the benefit of any person or persons not entitled thereto, any portion of such appropriations, or any services or real or personal property acquired thereunder, or who knowingly, by means of any fraud, force, threat, intimidation, or boycott, or discrimination on account of race, religion, political affiliations (except as may be authorized or required by law), or membership or nonmembership in a labor organization, deprives any person of any of the benefits to which he may be entitled under any such appropriations, or attempts so to do, or assists in so doing, or who disposes of, or assists in disposing of, except for the account of the United States, any property upon which there exists a lien securing a loan made under the provisions of this joint resolution or the Emergency Relief Appropriation Acts of 1935, 1936, 1937, 1938, and 1939, and the Emergency Relief Appropriation Act, fiscal year 1941, as amended, and supplemented, shall be deemed guilty of a felony and fined not more than $2,000 or imprisoned not more than two years, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

"SEC. 23. (a) It shall be unlawful for any person knowingly to solicit, or knowingly be in any manner concerned in soliciting, any assessment, subscription, or contribution for the campaign expenses of any individual or political party from any person receiving compensation or employment provided for by this joint resolution.

"(b) Any person who knowingly violates any provision of this section shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

"SEC. 24. (a) It shall be unlawful for any person, directly or indirectly, to promise any employment, position, work, compensation, or other benefit, provided for or made possible by this joint resolution, or any other Act of the Congress, to any person as consideration, favor, or reward for any political activity or for the support of or opposition to any candidate in any election or any political party.

"(b) Except as may be authorized or required by law, it shall be unlawful for any person to deprive, attempt to deprive, or threaten to deprive, by any means, any person of any employment, position, work, compensation, or other benefit, provided for or made possible by this joint resolution, on account of race, creed, color, or any political activity, support of or opposition to any candidate or any political party in any election.

"(c) Any person who knowingly violates any provision of this section shall be guilty of a felony and, upon con-

viction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of law, or of this joint resolution.

"SEC. 25. (a) It shall be unlawful for any person employed in any administrative or supervisory capacity by any agency of the Federal Government, whose compensation or any part thereof is paid from funds authorized or appropriated by this joint resolution, to use his official authority or influence for the purpose of interfering with an election or affecting the results thereof. While such persons shall retain the right to vote as they please and to express privately their opinions on all political subjects, they shall take no active part, directly or indirectly, in political management or in political campaigns or in political conventions.

"(b) Any person violating the provisions of this section shall be immediately removed from the position or office held by him, and thereafter no part of the funds appropriated by this joint resolution shall be used to pay the compensation of such person. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

"SEC. 26. No part of any appropriation in this joint resolution shall be used to pay the salary or expenses of any person in a supervisory or administrative position who is a candidate for any State, district, county, or municipal office (such office requiring full time of such person and to which office a salary or per diem attaches), in any primary, general, or special election, or who is serving as a campaign manager or assistant thereto for any such candidate.

"SEC. 27. Reports of the operations under the appropriations in this joint resolution and the appropriations in the Emergency Relief Appropriation Act, fiscal year 1941, as amended, and supplemented, including a statement of the expenditures made and obligations incurred by classes of projects and amounts, shall be submitted to Congress by the President on or before the 31st of January in each of the next two regular sessions of Congress.

"SEC. 28. No funds appropriated in this joint resolution, whether administered by the Federal Government or by the States or local governmental agencies from funds contributed in whole or in part by the Federal Government, shall be used by any Federal, State, or other agency to purchase, establish, relocate, or expand mills, factories, stores, or plants which would manufacture, handle, process, or produce for sale articles, commodities, or products (other than those derived from the first processing of sweetpotatoes and naval stores products) in competition with existing industries.

"SEC. 29. None of the funds appropriated by this joint resolution shall be used for the manufacture, purchase, or construction of any naval vessel, any armament, munitions, or implement of war, for military or naval forces, and no funds herein appropriated or authorized shall be diverted or allocated to any other department or bureau for such purpose.

"SEC. 30. No part of the funds made available in this joint resolution shall be loaned or granted, except pursuant to an obligation incurred prior to the date of the enactment of this joint resolution, to any State, or any of its political subdivisions or agencies, for the purpose of carrying out or assisting in carrying out any program or project or constructing, rebuilding, repairing, or replanning its penal or reformatory institutions, unless the President shall find that the projects to be financed with such loan or grant will not cause or promote competition of the products of convict labor with the products of free labor.

"SEC. 31. In expending appropriations or portions of appropriations, contained in this joint resolution, for the payment for personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, the average of the salaries of the total number of persons under any grade in any appropriation unit herein shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated, the salary of such position shall not exceed the average of the compensation rates for the grade: *Provided*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, or (2) to require the reduction in salary of any person whose compensation was fixed as of July 1, 1924, in accordance with the rules of section 6 of such Act, or (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit, or (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law, or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

"SEC. 32. Any Administrator or other officer named to have general supervision at the seat of government over the program and work contemplated under the appropriations contained in this joint resolution and receiving a salary of $5,000 or more per annum from such appropriations, and any State or regional administrator receiving a salary of $5,000 or more per annum from such appropriations (except persons now serving as such under other law) shall be appointed by the President, by and with the advice and consent of the Senate: *Provided*, That the provisions of section 1761 of the Revised Statutes shall not apply to any such appointee and the salary of any person so appointed shall not be increased for a period of six months after confirmation.

"SEC. 33. The Work Projects Administration shall continue to maintain in each State an Office of State Administrator for such State.

"SEC. 34. There is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year 1942, the sum of $25,000,000, to be used by the Secretary of Agriculture for the purpose of effectuating the provisions of section 32 of the Act entitled 'An Act to amend the Agricultural Adjustment Act, and for other purposes', approved August 24, 1935, as amended, such sum to be in addition to any funds appropriated by such section 32 and to be subject to all the provisions of law relating to the expenditure of such funds."

EMERGENCY RELIEF APPROPRIATION ACT OF 1943

The Emergency Relief Appropriation Act of 1943, Res. July 2, 1942, ch. 479, 56 Stat. 634, provided as follows:

"WORK PROJECTS ADMINISTRATION

"SECTION 1. (a) In order to continue to provide work for employable needy persons on useful public projects in the United States and its Territories and possessions, there is hereby appropriated to the Work Projects Administration, of the Federal Works Agency, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1943, $280,000,000, together with all balances of appropriations under section 1 (a) of the Emergency Relief Appropriation Act, fiscal year 1942, which remain unobligated on June 30, 1942, including such unobligated balances of funds transferred to other Federal agencies for nonconstruction projects under the provisions of section 6 (a) of such Act for the fiscal year 1942 or set aside for specific purposes in accordance with other law: *Provided*, That notwithstanding any other provision of law, funds heretofore irrevocably set aside for the completion of Federal construction projects under authority of the Emergency Relief Appropriation Acts of 1938 and 1939, the Emergency Relief Appropriation Act, fiscal year 1941, as amended and supplemented, and the Emergency Relief Appropriation Act, fiscal year 1942, shall remain available until June 30, 1943, for such completion, and any such funds which remain unobligated by reason of the completion or abandonment of any such Federal construction project shall be returned to this appropriation.

"(b) The funds provided in this section shall be available for (1) administration; (2) the prosecution of projects approved by the President under the provisions of the Emergency Relief Appropriation Acts of 1938 and 1939, and

the Emergency Relief Appropriation Act, fiscal year 1941, as amended and supplemented by Public Law 9, Seventy-seventh Congress (section 60a of Title 2, The Congress), and the Emergency Relief Appropriation Act, fiscal year 1942; and (3) the prosecution of the following types of public projects, Federal and non-Federal, subject to the approval of the President, namely: Highways, roads, and streets; public buildings; parks, and other recreational facilities, including buildings therein; public utilities; electric transmission and distribution lines or systems to serve persons in rural areas, including projects sponsored by and for the benefit of nonprofit and cooperative associations; sewer systems, water supply, and purification systems; airports and other transportation facilities; facilities for the training of personnel in the operations and maintenance of air navigation and landing area facilities; flood control; drainage; irrigation, including projects sponsored by nonprofit irrigation companies or nonprofit irrigation associations organized and operating for community benefit; water conservation; soil conservation, including projects sponsored by soil conservation districts and other bodies duly organized under State law for soil-erosion control and soil conservation, preference being given to projects which will contribute to the rehabilitation of individuals and an increase in the national income; forestation, reforestation, and other improvements of forest areas, including the establishment of fire lanes; fish, game, and other wildlife conservation; eradication of insect, plant, and fungus pests; the production of lime and marl for fertilizing soil for distribution to farmers under such conditions as may be determined by the sponsors of such projects under the provisions of State law; educational, professional, clerical, cultural, recreational, production, and service projects, including training for manual occupations in industries engaged in production for national-defense purposes, for nursing and for domestic service; aid to self-help and cooperative associations for the benefit of needy persons; and miscellaneous projects; not less than $6,000,000 of the funds made available in this Act shall be used exclusively for the operation of day nurseries and nursery schools for the children of employed mothers: *Provided,* That all persons employed on work projects shall, so far as practicable, be employed on projects nearest their respective homes.

"(c) The funds appropriated in this section, exclusive of those used for administrative expenses, shall be so administered that expenditure authorizations for other than labor costs for all the work projects financed from such funds in any State, Territory, possession, or the District of Columbia shall not exceed an average for the fiscal year ending June 30, 1943, of $6 per month per worker, except that the Commissioner of Work Projects (hereinafter referred to as the 'Commissioner') may authorize an increase in the average in cases where the increased cost of materials would have the effect of raising such average above $6 but in no event shall the increase in such average exceed the amount necessary to meet such increase in material costs and in no event shall such average exceed $7: *Provided,* That the funds appropriated in this section shall not be used for the purchase of any construction equipment or machinery in any case in which such equipment or machinery can be rented at prices determined by the Commissioner to be reasonable, and his determinations, made in conformity with rules and regulations prescribed by him, shall be final and conclusive: *Provided further,* That the unobligated balance of the $45,000,000 in section 1 (c) of the Emergency Relief Appropriation Act, fiscal year 1942, may be used by the Commissioner to supplement the amounts so authorized for other than labor costs in any State, Territory, possession, or the District of Columbia in connection with the prosecution of projects which have been certified by the Secretary of War, and the Secretary of the Navy, respectively, as being important for military or naval purposes.

"(d) In administering the funds appropriated in this section, not to exceed three-fourths of the total cost of all non-Federal projects approved after January 1, 1940, to be undertaken within any State, Territory, possession, or the District of Columbia, with respect to which any such funds are used, shall be borne by the United States, and not less than one-fourth of such total cost shall be borne by the State and its political subdivisions, or by the Territory, possession, or the District of Columbia, as the case may be: *Provided,* That the provisions of this subsection shall not apply to projects (1) which have been certified by the Secretary of War and the Secretary of the Navy, respectively, as being important for military or naval purposes, or (2) which authorize necessary temporary measures to avert danger to life, property, or health in the event of disaster or grave emergency caused by war, flood, storm, fire, earthquake, drought, or similar cause. The facts constituting compliance with the requirements of this subsection shall be determined by the Commissioner, and his determinations, made in conformity with rules and regulations prescribed by him, shall be final and conclusive.

"(e) The funds appropriated in section 1 (a) hereof shall be available to provide, under regulations to be prescribed by the Commissioner, for medical and hospital facilities for work-camp-project employees and burial expenses of deceased work-camp-project employees, including the transportation of remains to place of burial: *Provided,* That deductions shall be made from the earnings of all project employees quartered in such camps in an amount sufficient to offset the estimated cost to the United States for furnishing the foregoing.

"(f) When it is found that as a result of bad faith, fraud, or misrepresentation on the part of the sponsor, any land, building, structure, facility, or other project, or any part thereof, upon which funds appropriated in this joint resolution have been expended, is used, transferred, or disposed of without retention and control for public use, the sponsor of the project and the person or organization to which the land, building, structure, facility, or project has been sold, leased, or given, shall be liable, jointly and severally, upon demand of the Commissioner or his duly authorized representative, to pay over to the United States an amount equal to the amount of Federal funds expended on such land, building, structure, facility, or project.

"(g) The amount which may be obligated for administrative expenses of the Work Projects Administration in the District of Columbia and in the field shall not exceed in the aggregate the sum of $16,000,000 during the fiscal year 1943, of which sum the amounts so to be obligated for the following respective purposes shall not exceed these sums: Salaries, $14,380,000; communication service, $310,000; travel, $1,000,000; and printing and binding, $160,000: *Provided,* That 5 per centum of the foregoing amounts shall be available interchangeably, but not more than 5 per centum shall be added to any one limitation: *Provided further,* That not to exceed a total of $100,000 of the foregoing sum of $16,000,000 may be expended for salaries for the Division of Information, or for equivalent services in the central office, and for like services in field offices, and for other costs of preparation of exhibits, radio-broadcasts, press releases, bulletins, and other public informational material.

"(h) The Work Projects Administration is hereby extended to June 30, 1943, to carry out the purposes of this joint resolution and the Commissioner, with the approval of the Federal Works Administrator, is authorized to prescribe such rules and regulations as may be necessary to carry out its functions in connection therewith.

"ADMINISTRATIVE AGENCIES

"SEC. 2. (a) In order to provide for administrative expenses incidental to carrying out the purposes of this joint resolution, the following sums are hereby appropriated to the following agencies, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1943: (1) General Accounting Office, $625,000; and (2) Treasury Department: (a) Procurement Division, $1,000,000; (b) Division of Disbursement, $457,000; (c) Office of the Treasurer, $150,000; (d) Secret Service Division, $52,000; (e) Bureau of Accounts, $285,000, to remain available until December 31, 1942, and $15,000 for the period commencing January 1, 1943, and ending June 30, 1943, for administrative accounting; total, Treasury Department, $1,959,000.

"(b) The appropriations in this section shall not be used to pay the compensation of persons employed entirely upon the regular work (as distinguished from emergency work under appropriations in this section) of any department or agency, nor to pay the compensation of employees engaged partially upon such regular work unless, in the determination of the head of such department or agency (which determination shall be conclusive), offsetting employment upon such emergency work of such department or agency is performed by employees paid from the regular funds thereof.

"GENERAL AND SPECIAL PROVISIONS

"SEC. 3. Funds appropriated in this joint resolution to the various Federal agencies shall be so apportioned and distributed over the period ending June 30, 1943, and shall be so administered during such period as to constitute the total amount that will be furnished to such agencies during such period for the purposes herein set forth.

"SEC. 4. The funds made available by this joint resolution shall be used only for work relief for employable persons in need except as otherwise specifically provided herein.

"SEC. 5. (a) Not to exceed $100,000 of the appropriation contained in section 1 (a) hereof may be allocated, with the approval of the Director of the Bureau of the Budget, for administrative expenses of Federal agencies incident to the planning and review of Work Projects Administration projects.

"(b) No Federal construction project, except flood-control and water-conservation projects authorized under other law, shall be undertaken or prosecuted under the appropriations in this joint resolution unless and until there shall have been allocated and irrevocably set aside Federal funds sufficient for its completion.

"(c) No non-Federal project shall be undertaken or prosecuted under appropriations under this joint resolution unless and until the sponsor has made a written agreement to finance such part of the entire cost thereof as the Work Projects Administration determines under the circumstances is an adequate contribution, taking into consideration the financial ability of the sponsor. The Commissioner shall prescribe rules and regulations relating to the valuation of contributions in kind by sponsors of projects through furnishing the use of their own facilities and equipment and the services of their own employees, which shall represent an actual cash value, and such rules and regulations shall also allow credit only to the extent that the furnishing of such contributions represents a financial burden which is undertaken by the sponsors on account of Work Projects Administration projects, or other sponsored projects.

"SEC. 6. None of the funds made available by this joint resolution shall be expended on the construction of any building (1) the total estimated cost of which, in the case of a Federal building, exceeds $100,000 from Federal funds, or (2) the portion of the total estimated cost of which payable from Federal funds, in the case of a non-Federal building, exceeds $100,000, unless the building is one (a) for which the project has been approved by the President on or prior to May 15, 1940, or for which an issue of bonds has been approved at an election held on or prior to such date, or for which a State legislature has made an appropriation on or prior to such date, or (b) for the completion of which funds have been allocated and irrevocably set aside under prior relief appropriation Acts: *Provided,* That the provisions of this section shall not apply to any projects which have been certified by the Secretary of War and the Secretary of the Navy, respectively, as being important for military or naval purposes.

"SEC. 7. (a) The Work Projects Administration is authorized to receive from sponsors of non-Federal projects contributions in services, materials, or money, such money to be deposited with the Treasurer of the United States. Such contributions shall be expended or utilized as agreed upon between the sponsor and the Work Projects Administration.

"(b) All receipts and collections by reason of operations in consequence of appropriations made in this joint resolution, except cash contributions of sponsors of projects and amounts credited to revolving funds authorized by this joint resolution, shall be covered into the Treasury as miscellaneous receipts.

"(c) Except as authorized in this joint resolution, no allocation of funds shall be made to any other Federal agency from the appropriation in this joint resolution for any Federal agency. No such allocation shall be made for the exercise of the functions of the Radio Division or the United States Film Service transferred to the Office of Education of the Federal Security Agency.

"SEC. 8. (a) The Commissioner, subject to the approval of the Federal Works Administrator, shall fix a monthly earning schedule for persons engaged upon work projects financed in whole or in part from funds appropriated by section 1 which shall not substantially affect the current national average labor cost per person of the Work Projects Administration. Such monthly earning schedule shall not be varied for workers of the same type in different geographical areas to any greater extent than may be justified by differences in the cost of living. The Commissioner shall require that the hours of work for all persons engaged upon work projects financed in whole or in part by funds appropriated by section 1 shall (1) be one hundred and thirty hours per month except that the Commissioner, in his discretion, may require a lesser number of hours of work per month in the case of relief workers with no dependents and the earnings of such workers shall be correspondingly reduced, and, (2) not exceed eight hours in any day, and (3) not exceed forty hours in any week.

"(b) The Commissioner may authorize exemptions from the above limitations of monthly earnings and hours of work on projects certified as hereinbefore provided as being important for military or naval purposes; to protect work already done on a project; to permit making up lost time; in the case of an emergency involving the public welfare; and in the case of supervisory personnel employed on work projects.

"SEC. 9. (a) In employing or retaining in employment on Work Projects Administration work projects, preference shall be given to veterans of any war, campaign, or expedition in which the United States has been engaged (as determined on the basis of the laws administered by the Veterans' Administration, except that discharged draft enrollees other than those with service-connected disability shall not be considered as veterans for the purposes of this subsection), and unmarried widows of any such veterans, and the wives of any such veterans who are unemployable, who have been certified as in need of employment by the Work Projects Administration or by any agency designated by it to so certify: *Provided,* That if the total monthly income from all sources of any such veteran or of the unmarried widow of any such veteran, or if the total combined monthly income from all sources of any such unemployable veteran and his wife, as determined by the Commissioner (whose determination shall be final and conclusive), is less than the monthly earnings the veteran, unmarried widow, or wife would receive if employed as a project worker of the Work Projects Administration, then such veteran, unmarried widow, or wife, as the case may be, shall be certified as in need of such employment, and when assigned to such employment he or she shall be employed for such period as will permit the total monthly income of such veteran or unmarried widow, or the total combined monthly income of such unemployable veteran and his wife, to be approximately equal to the amount which would be obtainable by full-time employment on any such project. Thereafter preference in such employment shall be given on the basis of relative needs, as far as practicable, to other American citizens, Indians, and other persons owing allegiance to the United States who are in need.

"(b) There shall be removed from employment on Work Projects Administration projects all relief workers, excepting blind persons, veterans, unmarried widows of such veterans and wives of such veterans as are unemployable, who have been continuously employed on such projects for more than eighteen months, and any relief worker so removed shall be ineligible to be restored to employment on such projects until after (1) the expiration of twenty days after the date of his removal, and (2) recertification of his eligibility for restoration to employ-

ment on such projects: *Provided*, That such workers shall be removed only in the numbers necessary to provide employment for employable persons with the same or similar job qualifications who have been certified for a period of three months or more as in need of Work Projects Administration project employment and who have not in such period been given employment on work projects.

"(c) In considering employment of persons upon work projects prosecuted under the appropriations contained in this joint resolution, the Work Projects Administration shall determine whether such persons are able to perform the work on work projects to which they can be assigned and no person shall be employed or retained for employment on any such project whose work habits are such or work record shows that he is incapable of performing satisfactorily the work to which he may be assigned on the project.

"(d) There shall be removed from employment on Work Projects Administration projects all relief workers whose needs for employment have not been certified by, and except as provided in section 9 (a) or in section 10 (b), no relief worker shall be employed on such projects until after his need for employment has been certified by (a) a local public certifying agency or (b) the Work Projects Administration where no such agency exists or where the Work Projects Administration certifies by reason of its refusal to accept certification by local public agencies.

"(e) No blind person receiving aid under the Social Security Act, as amended, shall be prohibited from temporarily relinquishing such aid to accept employment on a Work Projects Administration project.

"(f) No alien, no Communist, and no member of any Nazi bund organization shall be given employment or continued in employment on any work project prosecuted under the appropriations contained in this joint resolution and no part of the money appropriated in this joint resolution shall be available to pay any person who has not made or who does not make affidavit as to United States citizenship and to the effect that he is not a Communist and not a member of any Nazi bund organization, such affidavit to be considered prima facie evidence of such citizenship, and that he is not a Communist, and not a member of any Nazi bund organization.

"(g) The Commissioner shall cause a periodic investigation to be made of the rolls of certified employees on work projects, and shall eliminate from the rolls those not in actual need, such investigation to be made so that each case is investigated at least once in every twelve months.

"SEC. 10. (a) No person in need who refuses a bonda fide offer of private or other public employment under reasonable working conditions which pays the prevailing wage for such work in the community where he resides and who is capable of performing such work shall be employed or retained in employment on work projects under the funds appropriated in this joint resolution for the period such private or other public employment would be available.

"(b) Any person who takes such employment shall at the expiration thereof be entitled to immediate reemployment with the Work Projects Administration if he is still in need and if he has lost such employment through no fault of his own, and if he has first drawn all the benefits of unemployment compensation that shall have accrued to him during his term in private employment and which are available to him.

"SEC. 11. (a) No person shall be employed or retained in employment in any administrative position, or in any supervisory position on any project, under the appropriations in this joint resolution unless such person has previously subscribed or before engaging in such employment subscribes to the following oath:

"'I, A B, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office (or employment) on which I am about to enter (or which I now occupy). So help me God.'

"(b) No part of any appropriation contained in this Act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates the overthrow of the Government of the United States by force or violence: *Provided*, That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: *Provided further*, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from any appropriation contained in this Act shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: *Provided further*, That the above penal clause shall be in addition to, and not in substitution for, any other provisions of existing law.

"(c) The Commissioner and the head of any other agency receiving an appropriation hereunder is authorized to designate employees, administrative and supervisory, as he may deem necessary to administer such oaths as are required by this joint resolution and such other oaths as may be required or necessary in the operation of the Work Projects Administration or other agency, which oaths shall be administered without charge or fee; such oaths shall have the same force and effect as oaths administered by notaries, justices of the peace, and other Federal and non-Federal officers qualified to administer oaths.

"SEC. 12. In carrying out the purpose of the appropriations in this joint resolution, the Secretary of the Treasury with the approval of the Director of the Bureau of the Budget, is authorized to prescribe rules and regulations for the establishment of special funds in the nature of revolving funds for use, until June 30, 1943, in the purchase, repair, distribution, or rental of materials, supplies, equipment, and tools.

"SEC. 13. The provision of section 3709 of the Revised Statutes (41 U. S. C. 5) shall not apply to any purchase made or service procured in connection with the appropriations in this joint resolution when the aggregate amount involved is less than $300.

"SEC. 14. The appropriations in this joint resolution for administrative expenses and such portions of other appropriations in this joint resolution as are available for administrative expenses may be obligated in the amounts which the agency, with the approval of the Director of the Bureau of the Budget, shall have certified to the Secretary of the Treasury as necessary for personal services, in the District of Columbia and elsewhere, and for contract stenographic reporting services, supplies, and equipment; purchase and exchange of lawbooks, books of reference, directories, and periodicals, and newspapers; travel expenses, including expenses of attendance at meetings of officials and employees of the agency on official business and including transfer of household goods and effects as provided by the Act of October 10, 1940 (Public, Numbered 839, Seventy-sixth Congress) (section 73c–1 of Title 5, Executive Departments and Government Officers and Employees), and regulations promulgated thereunder; rental at the seat of government and elsewhere; operation and maintenance of motor-propelled passenger-carrying vehicles; printing and binding and such other expenses as may be necessary for the accomplishment of the objectives of this joint resolution.

"SEC. 15. (a) The appropriations contained in section 1 of this joint resolution and any administrative allocations thereof shall not be available to pay the compensation of any person appointed in accordance with the civil-service laws; except that this limitation shall not apply in the case of any person who is employed by any agency of the Government (other than the Work Projects Administration) on the date of enactment of this joint resolution.

"(b) In carrying out the purposes of this joint resolution the agencies receiving appropriations under section 1 hereof or allocations under such appropriations are

authorized to accept and utilize such voluntary and uncompensated services, appoint, without regard to civil-service laws, such officers and employees, and utilize, with the consent of the head of the Federal agency by which they are employed, such Federal officers and employees, and with the consent of the State such State and local officers and employees at such compensation as shall be determined by the head of the agency involved, as may be necessary, and prescribe their authorities, duties, responsibilities, and tenure, and, without regard to the Classification Act of 1923, as amended (sections 661–663, 664–673, and 674 of Title 5, Executive Departments and Government Officers and Employees), to fix the compensation of any officers and employees so appointed.

"(c) Appointments to Federal positions of an administrative or advisory capacity under the appropriations in this joint resolution in any State shall be made from among the bona fide citizens of that State so far as not inconsistent with efficient administration.

"SEC. 16. In making separations from the Federal service, or furloughs without pay to last as long as three months, of persons employed within the District of Columbia, under the provisions of this joint resolution, the appointing power shall give preference, as nearly as good administration will warrant, in retention to appointees from States that have not received their share of appointments according to population: *Provided, however,* That soldiers, sailors, and marines, the widows of such, or the wives of injured soldiers, sailors, and marines, who themselves are not qualified, but whose wives are qualified to hold a position in the Government service, shall be given preference in retention, in their several grades and classes, where their ratings are good or better.

"SEC. 17. The provisions of the Act of February 15, 1934 (48 Stat. 351), as amended (section 796 of Title 5, Executive Departments and Government Officers and Employees), relating to disability or death compensation and benefits shall apply to persons (except administrative employees qualifying as civil employees of the United States) receiving compensation from the appropriations in this joint resolution for services rendered as employees of the United States: *Provided,* That this section shall not apply in any case coming within the purview of the workmen's compensation law of any State, Territory, or possession, or in which the claimant has received or is entitled to receive similar benefits for injury or death: *Provided further,* That any funds appropriated under the head 'Employees' Compensation Fund, Emergency Relief,' shall be available for carrying out the provisions of this section.

"SEC. 18. None of the funds made available by this joint resolution shall be used (a) for the operation of any theater project, (b) for the operation of any project sponsored solely by the Work Projects Administration, or (c) for radio broadcasting in an amount exceeding $10,000 or for the acquisition, rental, or distribution of motion-picture films.

"SEC. 19. The Commissioner is authorized to consider, ascertain, adjust, determine, and pay from the appropriation in section 1 hereof any claim on account of damage to or loss of privately owned property caused by the negligence of any employee of the Works Progress Administration or the Work Projects Administration while acting within the scope of his employment. No claim shall be considered hereunder which is in excess of $500, or which is not presented in writing within one year from the date of accrual thereof. Acceptance by a claimant of the amount allowed on account of his claim shall be deemed to be in full settlement thereof, and the action upon such claim so accepted by the claimant shall be conclusive.

"SEC. 20. The Commissioner is authorized to call to the attention of the city, county, and State governments the unemployment situation of that city, county, or State, and to seek the cooperation of the State or any subdivision thereof in meeting the unemployment problem.

"SEC. 21. Any person who knowingly and with intent to defraud the United States makes any false statement in connection with any application for any work project, employment, or relief aid under the appropriations in this joint resolution, or diverts, or attempts to divert or assists in diverting, for the benefit of any person or persons not entitled thereto, any portion of such appropriations, or any services or real or personal property acquired thereunder, or who knowingly, by means of any fraud, force, threat, intimidation, or boycott, or discrimination on account of race, religion, political affiliations (except as may be authorized or required by law), or membership or nonmembership in a labor organization, deprives any person of any of the benefits to which he may be entitled under any such appropriations, or attemps so to do, or assists in so doing, or who disposes of, or assists in disposing of, except for the account of the United States, any property upon which there exists a lien securing a loan made under the provisions of this joint resolution or the Emergency Relief Appropriation Acts of 1935, 1936, 1937, 1938, and 1939, the Emergency Relief Appropriation Act, fiscal year 1941, as amended and supplemented, and the Emergency Relief Appropriation Act, fiscal year 1942, shall be deemed guilty of a felony and fined not more than $2,000 or imprisoned not more than two years, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

"SEC. 22. (a) It shall be unlawful for any person knowingly to solicit, or knowingly be in any manner concerned in soliciting, any assessment, subscription, or contribution for the campaign expenses of any individual or political party from any person receiving compensation or employment provided for by this joint resolution.

"(b) Any person who knowingly violates any provision of this section shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

"SEC. 23. (a) It shall be unlawful for any person, directly or indirectly, to promise any employment, position, work, compensation, or other benefit, provided for or made possible by this joint resolution, or any other Act of the Congress, to any person as consideration, favor, or reward for any political activity or for the support of or opposition to any candidate in any election or any political party.

"(b) Except as may be authorized or required by law, it shall be unlawful for any person to deprive, attempt to deprive, or threaten to deprive, by any means, any person of any employment, position, work, compensation, or other benefit, provided for or made possible by this joint resolution, on account of race, creed, color, or any political activity, support of, or opposition to any candidate or any political party in any election.

"(c) Any person who knowingly violates any provision of this section shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of law, or of this joint resolution.

"SEC. 24. (a) It shall be unlawful for any person employed in any administrative or supervisory capacity by any agency of the Federal Government, whose compensation or any part thereof is paid from funds authorized or appropriated by this joint resolution, to use his official authority or influence for the purpose of interfering with an election or affecting the results thereof. While such persons shall retain the right to vote as they please and to express privately their opinions on all political subjects, they shall take no active part, directly or indirectly, in political management or in political campaigns or in political conventions.

"(b) Any person violating the provisions of this section shall be immediately removed from the position or office held by him, and thereafter no part of the funds appropriated by this joint resolution shall be used to pay the compensation of such person. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

"SEC. 25. No part of any appropriation in this joint resolution shall be used to pay the salary or expenses of any person in a supervisory or administrative position who is a candidate for any State, district, county, or

municipal office (such office requiring full time of such person and to which office a salary or per diem attaches), in any primary, general, or special election, or who is serving as a campaign manager or assistant thereto for any such candidate.

"SEC. 26. Reports of the operations under the appropriations in this joint resolution and the appropriations in the Emergency Relief Appropriation Act, fiscal year 1942, including a statement of the expenditures made and obligations incurred by classes of projects and amounts, shall be submitted to Congress by the President on or before the 31st of January in each of the next two regular sessions of Congress.

"SEC. 27. No funds appropriated in this joint resolution, whether administered by the Federal Government or by the States or local governmental agencies from funds contributed in whole or in part by the Federal Government, shall be used by any Federal, State, or other agency to purchase, establish, relocate, or expand mills, factories, stores, or plants which would manufacture, handle, process, or produce for sale articles, commodities, or products (other than those derived from the first processing of sweetpotatoes and naval stores products) in competition with existing industries.

"SEC. 28. None of the funds appropriated by this joint resolution shall be used for the manufacture, purchase, or construction of any naval vessel, any armament, munitions, or implement of war, for military or naval forces, and no funds herein appropriated or authorized shall be diverted or allocated to any other department or bureau for such purpose.

"SEC. 29. No part of the funds made available in this joint resolution shall be loaned or granted, except pursuant to an obligation incurred prior to the date of the enactment of this joint resolution, to any State, or any of its political subdivisions or agencies, for the purpose of carrying out or assisting in carrying out any program or project of constructing, rebuilding, repairing, or replanning its penal or reformatory institutions, unless the President shall find that the projects to be financed with such loan or grant will not cause or promote competition of the products of convict labor with the products of free labor.

"SEC. 30. Any Administrator or other officer named to have general supervision at the seat of government over the program and work contemplated under the appropriations contained in this joint resolution and receiving a salary of $5,000 or more per annum from such appropriations, and any State or regional administrator receiving a salary of $5,000 or more per annum from such appropriations (except persons now serving as such under other law) shall be appointed by the President, by and with the advice and consent of the Senate: *Provided*, That the provisions of section 1761 of the Revised Statutes (section 56 of Title 5, Executive Departments and Government Officers and Employees) shall not apply to any such appointee and the salary of any person so appointed shall not be increased for a period of six months after confirmation.

"SEC. 31. The provisions of section 501 of the Third Supplemental National Defense Appropriation Act, 1942 (Public Law 353, Seventy-seventh Congress), approved December 17, 1941, shall be applicable to appropriations under the Emergency Relief Appropriation Act of 1939 (53 Stat. 927), which lapse for expenditure purposes on June 30, 1942, and there shall be transferred to the 'Emergency relief liquidation fund' from appropriations under the Emergency Relief Appropriation Act of 1939 sufficient amounts to meet unliquidated obligations incurred thereunder: *Provided*, That claims certified for payment by the Comptroller General of the United States, chargeable to the 'Emergency relief liquidation fund', shall be paid without regard to project allocations.

"SEC. 32. The Work Projects Administration shall continue to maintain in each State an Office of State Administrator for such State.

"SEC. 33. Not to exceed $225,000 of the funds made available in this joint resolution shall be used for personal services in not to exceed three regional offices of the Work Projects Administration.

"SEC. 34. The appropriations and authority with respect to appropriations contained herein shall be available from and including July 1, 1942, for the purposes respectively provided in such appropriations and authority. All obligations incurred during the period between June 30, 1942, and the date of the enactment of this joint resolution in anticipation of such appropriations and authority are hereby ratified and confirmed if in accordance with the terms thereof."

NATIONAL YOUTH ADMINISTRATION APPROPRIATION ACTS

NATIONAL YOUTH ADMINISTRATION APPROPRIATION ACT OF 1942

The National Youth Administration Appropriation Act of 1942, act July 1, 1941, ch. 269, title II, 55 Stat. 487, provided:

"PAR. 1. Part-time youth work and student aid: To enable the National Youth Administration, which is hereby extended to and including June 30, 1942, under the supervision and direction of the Federal Security Agency, to engage in the following types of programs for assistance to needy young persons, $85,984,000, namely:

"(a) To provide part-time employment for needy young persons in schools, colleges, and universities to enable such persons to continue their education.

"(b) To provide employment and training for unemployed young persons on public projects of the following types:

"(I) The construction, improvement, and repair of non-Federal public buildings and grounds, parks, and other recreational facilities; bridges, highways, roads, streets, and alleys; airports and airway facilities; water and sanitation facilities; facilities for conservation; irrigation and flood control; pest eradication; and work on all other non-Federal public facilities including cooperative associations receiving financial assistance from the Rural Electrification Administration or other public agencies;

"(II) The construction, improvement, and repair of buildings or other facilities of Federal agencies;

"(III) The production, repair, and renovation of goods, articles, and foodstuffs for needy individuals and for public institutions providing that products so produced do not replace normal purchases of such individuals or institutions;

"(IV) Professional, clerical, and other nonconstruction services in the fields of education, recreation, research, professional, cultural, and clerical activities for the benefit of public and nonprofit organizations;

"(V) The prosecution of work of the types enumerated above which involve the maintenance of young persons in camps, institutions, and other resident facilities.

"PAR. 2. Salaries and other administrative expenses: For personal services and necessary miscellaneous expenses in the District of Columbia and elsewhere for carrying out the administration of the programs set forth in paragraph 1, including supplies and equipment; purchase and exchange of books of reference, directories, and periodicals; travel expenses, including expenses of attendance at meetings of officials and employees on official business; purchase, operation, and maintenance of motor-propelled passenger-carrying vehicles and such other expenses as may be necessary for the accomplishment of the objectives set forth in paragraph 1, $5,700,000: *Provided*, That the National Youth Administration may transfer from the above sum to the appropriation in paragraph 1 such amounts as will not be required for the purposes of this paragraph: *Provided further*, That there may be transferred from the above sum of $5,700,000 to appropriations of the Treasury Department such amounts, not to exceed in the aggregate the sum of $765,000 as the Director of the Bureau of the Budget may determine to be proper, to reimburse such appropriations on account of expenditures therefrom in connection with the accomplishments of the purposes of the appropriations herein for the National Youth Administration.

"PAR. 3. Printing and binding: For printing and binding for the National Youth Administration $83,000

"PAR. 4. The Administrator of the National Youth Administration shall, subject to the approval of the Federal Security Administrator, fix the monthly earnings and hours of work for youth workers engaged on work projects financed in whole or in part from the appropriation in paragraph 1, but such determination shall not have the effect of establishing a national average labor cost per youth worker on such projects during the fiscal year 1942 substantially different from the national average labor cost per such worker on such projects prevailing at the close of the fiscal year 1941.

"PAR. 5. Funds appropriated under paragraph 1 shall be so apportioned and distributed over the period ending June 30, 1942, and shall be so administered during such period as to constitute the total amount that will be furnished during such period for the purposes set forth in paragraph 1.

"PAR. 6. No non-Federal construction project costing in excess of $5,000 shall be undertaken or prosecuted under paragraph 1 unless and until the cosponsor has made a written agreement to finance such part of the entire cost thereof as the Federal Security Administrator determines, under the circumstances, is an adequate contribution taking into consideration the financial ability of the cosponsor. The National Youth Administrator, subject to the approval of the Federal Security Administrator, shall prescribe rules and regulations relating to the valuation of contributions in kind by cosponsors of projects through furnishing the use of their own facilities and equipment and the services of their own employees, which shall also allow credit only to the extent that the furnishing of such contributions represents a financial burden which is undertaken by the cosponsors on account of National Youth Administration projects.

"PAR. 7. The National Youth Administration is authorized to receive reimbursements from other agencies and contributions for the operation of projects from Federal or non-Federal agencies in the form of services, materials, or money; any money so received to be deposited with the Treasurer of the United States. Such contributions shall be expended or utilized as agreed upon between the contributing agency and the National Youth Administration and such reimbursements shall be available for the purposes of this appropriation.

"PAR. 8. All receipts and collections by reason of operations authorized in paragraph 1, except cash contributions and reimbursement from other agencies, shall be covered into the Treasury as miscellaneous receipts.

"PAR. 9. In considering employment of persons upon work projects prosecuted under the appropriation in paragraph 1, the National Youth Administration shall determine whether such persons are able to perform the work on work projects to which they can be assigned and no person shall be employed or retained for employment on any such project whose work habits are such or work record shows that he is incapable of performing satisfactorily the work to which he may be assigned on the project.

"PAR. 10. No alien shall be given employment or continued in employment on any work project prosecuted under the appropriation in paragraph 1 and no part of the money appropriated in paragraph 1 or paragraph 2 shall be available to pay any person who has not made or who does not make affidavit as to United States citizenship, such affidavit to be considered prima facie evidence of such citizenship.

"PAR. 11. No person shall be employed or retained in employment in any administrative position, or in any supervisory position on any project, and no person shall receive assistance in the form of payments or otherwise from the United States for services rendered under the National Youth Administration, under the appropriation in paragraph 1 or paragraph 2 unless such person before engaging in such employment or receiving such assistance subscribes to the following oath:

"'I, A B, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office (or employment) on which I am about to enter (or which I now occupy). So help me God.'

"PAR. 12. Compensated and uncompensated administrative and supervisory employees of the National Youth Administration, designated for the purpose by the National Youth Administrator, or his authorized representative, shall have the general powers of notaries public in the administration of oaths required by paragraphs 10 and 11, and the execution and acknowledgment of other legal instruments, and all forms of notarial acts determined by the National Youth Administrator to be necessary for the effective prosecution of the National Youth Administration programs. No fee shall be charged for oaths administered by such employees.

"PAR. 13. No person in need who refuses a bona fide offer of private employment under reasonable working conditions which pays the prevailing wage for such work in the community where he resides and who is capable of performing such work shall be employed or retained in employment on out-of-school work projects under the funds appropriated in paragraph 1 for the period such private employment continues available.

"PAR. 14. No portion of the appropriation in paragraph 1 or paragraph 2 shall be used to pay any compensation to any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States through force or violence.

"PAR. 15. No portion of the appropriations in paragraph 1 or paragraph 2 shall be used to pay the compensation of any civil service employee, except persons so appointed who are already employed by another agency of the Government and are assigned or detailed to the National Youth Administration.

"PAR. 16. In carrying out the purposes of this appropriation, the National Youth Administrator, or his authorized representatives, subject to the approval of the Federal Security Administrator, is authorized to accept and utilize voluntary and uncompensated services; to appoint and compensate officers and employees without regard to civil-service laws or the Classification Act of 1923, as amended (section 661 *et* seq. of Title 5); and to utilize, with the consent of the head of the Federal agency by which they are employed, Federal officers and employees, and with the consent of the State or local government, State and local officers and employees at such compensation as shall be determined by the National Youth Administrator to be necessary without regard to other laws governing the employment and compensation of Federal employees.

"PAR. 17. Appointments in any State to Federal positions of an administrative or advisory capacity under the appropriation in paragraph 2 shall be made from among the bona fide citizens of that State so far as not inconsistent with efficient administration.

"PAR. 18. In making separations from the Federal service, or furloughs without pay to last as long as three months, of persons employed within the District of Columbia, under the provisions of paragraph 2, the appointing power shall give preference, as nearly as good administration will warrant, in retention to appointees from States that have not received their share of appointments according to population: *Provided, however,* That soldiers and sailors, and marines, the widows of such, or the wives of injured soldiers, sailors, and marines, who themselves are not qualified, but whose wives are qualified to hold a position in the Government service, shall be given preference in retention, in their several grades and classes, where their ratings are good or better.

"PAR. 19. The provisions of the Act of February 15, 1934 (ch. 13) (48 Stat. 351), as amended, relating to disability or death compensation and benefits, shall apply to persons receiving compensation from the appropriation in paragraph 1 for services rendered as employees of the United States: *Provided,* That this section shall not apply in any case coming within the purview of the workmen's compensation law of any State, Territory, or pos-

session, or in which the claimant has received or is entitled to receive similar benefits for injury or death: *Provided further,* That for carrying out the purposes of this paragraph there shall be made available to the United States Employees' Compensation Commission from the appropriation in such paragraph 1 the sum of $200,000, or so much thereof as such Commission, with the approval of the Bureau of the Budget, estimates and certifies to the Secretary of the Treasury will be necessary for such purposes.

"PAR. 20. The funds appropriated by paragraph 1 hereof shall be available for emergency hospitalization and medical care, other than that contemplated by paragraph 19 hereof, by reimbursement to Government hospitals or by contract with other public or private hospitals, in cases of critical illness or injury, of youths, employed under paragraph 1 (b) hereof, who are full-time residents of projects involving the maintenance of youths in camps or other resident work centers under the supervision of the National Youth Administration.

"PAR. 21. The National Youth Administrator, subject to the approval of the Federal Security Administrator, is authorized to consider, ascertain, adjust, determine, and pay from the appropriation in paragraph 1 any claim arising out of operations thereunder accruing after June 30, 1941, on account of damage to, or loss of, privately owned property caused by the negligence of any employee of the National Youth Administration, while acting within the scope of his employment. No claim shall be considered hereunder which is in excess of $500 or which is not presented in writing within one year from the date of accrual thereof. Acceptance by a claimant of the amount allowed on account of his claim shall be deemed to be in full settlement thereof, and the action upon such claim so accepted by the claimant shall be conclusive.

"PAR. 22. Any person who knowingly and with intent to defraud the United States makes any false statement in connection with any application for any project authorized in paragraph 1, or diverts, or attempts to divert, or assists in diverting, for the benefit of any person or persons not entitled thereto, any portion of the appropriation in paragraph 1, or any services or real or personal property acquired thereunder, or who knowingly, by means of any fraud, force, threat, intimidation, or boycott, or discrimination on account of race, religion, political affiliations, or membership in a labor organization, deprives, or attempts to deprive, or assists in depriving any person of any of the benefits to which he may be entitled under such appropriation, shall be deemed guilty of a felony and fined not more than $2,000 or imprisoned not more than two years, or both. The provisions of this paragraph shall be in addition to, and not in substitution for, any other provisions of existing law.

"PAR. 23. All training or educational programs for youth employed by the National Youth Administration on work projects shall be under the control and supervision of the State boards for vocational education of the several States and shall be paid for out of appropriations made to the Office of Education and expended by the States pursuant to plans submitted by State boards for vocational education and approved by the Commissioner of Education."

* * * * *

The paragraphs herein under the National Youth Administration may be cited as the "National Youth Administration Appropriation Act, 1942".

NATIONAL YOUTH ADMINISTRATION APPROPRIATION ACT, 1943

The National Youth Administration Act, 1943, act July 2, 1942, ch. 475, title II, 56 Stat. 571, provided:

"PAR. 1. Youth work: To enable the National Youth Administration, which is hereby extended to and including June 30, 1943, under the supervision and direction of the Federal Security Agency, to provide employment and work training for unemployed young persons of the ages of 16 to 24, inclusive, on resident and nonresident workshop and other projects approved by the Chairman of the War Manpower Commission as needed in the prosecution of the war in furnishing work experience and work training preparatory to employment in occupations in which there is a present or potential shortage of labor, $49,729,000. This appropriation shall be available for the payment of project supervisory employees; the procurement of project facilities by contract or otherwise and the maintenance of such facilities, including the purchase of materials, supplies and equipment; the purchase, operation, maintenance and repair of trucks and passenger-carrying automobiles; the payment of rentals; and travel and other expenses essential to the prosecution of the program authorized under this appropriation.

"PAR. 2. To provide continuance of part-time employment for needy young persons in colleges and universities to enable such persons to continue their education, $5,000,000; to provide continuance of part-time employment for needy students in schools below the college level to enable such persons to continue their education, $3,000,000; in all, $8,000,000.

"PAR. 3. Salaries and other administrative expenses: For personal services and necessary miscellaneous expenses in the District of Columbia and elsewhere for carrying out the general administration of the programs set forth in paragraph 1, including supplies and equipment; purchase and exchange of books of reference and periodicals; travel expenses, transfer of household goods and effects as provided by the Act of October 10, 1940 (Title 5, § 73c–1), and regulations promulgated thereunder; purchase, operation, and maintenance of motor-propelled passenger-carrying vehicles and such other expenses as may be necessary for the accomplishment of the objectives set forth in paragraphs 1 and 2, $3,500,000, from which the National Youth Administration may transfer to the appropriation in paragraph 1 such amounts as will not be required for the purposes of this paragraph: *Provided,* That there may be transferred from this appropriation to appropriations of the Treasury Department such amounts as the Director of the Bureau of the Budget may determine to be proper, to reimburse such appropriations on account of expenditures therefrom in connection with the accomplishments of the purposes of the appropriations herein for the National Youth Administration.

"PAR. 4. Printing and binding: For printing and binding for the National Youth Administration, $45,000.

"PAR. 5. The Administrator of the National Youth Administration shall, subject to the approval of the Federal Security Administrator, fix the monthly earnings and hours of work for youth workers engaged on work projects financed in whole or in part from the appropriation in paragraph 1, but such determination shall not have the effect of establishing a national average labor cost per youth worker on such projects during the fiscal year 1943 substantially different from the national average labor cost per such worker on such projects prevailing at the close of the fiscal year 1942.

"PAR. 6. Funds appropriated under paragraphs 1 and 2 shall be so apportioned and distributed over the period ending June 30, 1943, and shall be so administered during such period as to constitute the total amount that will be furnished during such period for the purposes set forth in paragraphs 1 and 2.

"PAR. 7. The National Youth Administration is authorized to receive reimbursements from other Federal or non-Federal public agencies for the use of facilities and for the cost of materials, and contributions for the operation of projects from Federal or non-Federal agencies in the form of services, materials, or money; any money so received to be deposited with the Treasurer of the United States. Such contributions shall be expended or utilized as agreed upon between the contributing agency and the National Youth Administration and such reimbursements shall be available for the purposes of this appropriation.

"PAR. 8. The facilities and services of the United States Employment Service of the Social Security Board shall be utilized wherever possible in the selection and referral of youth for employment and work training on projects of the National Youth Administration.

"PAR. 9. No alien shall be given employment or continued in employment on any work project prosecuted under the appropriation in paragraph 1 or paragraph 2 and no part of the money appropriated in paragraph 1 or paragraph 2 or paragraph 3 shall be available to pay any person who has not made or who does not make affidavit that he is a citizen of the United States, such affidavit to be considered prima facie evidence of such citizenship. This paragraph shall not apply to citizens of the Commonwealth of the Philippines.

"PAR. 10. No person shall be employed or retained in employment in any administrative position, or in any supervisory position on any project, and no person shall receive assistance in the form of payments or otherwise from the United States for services rendered under the National Youth Administration, under the appropriation in paragraph 1 or paragraph 2 or paragraph 3 unless such person before engaging in such employment or receiving such assistance subscribes to the following oath:

"'I, A B, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office (or employment) on which I am about to enter (or which I now occupy). So help me God.'

"PAR. 11. Compensated and uncompensated administrative and supervisory employees of the National Youth Administration, designated for the purpose by the National Youth Administrator, or his authorized representative, shall have the general powers of notaries public in the administration of oaths required by paragraphs 9 and 10, and the execution and acknowledgment of other legal instruments, and all forms of notarial acts determined by the National Youth Administrator to be necessary for the effective prosecution of the National Youth Administration programs. No fee shall be charged for oaths administered by such employees.

"PAR. 12. No person who refuses prior to employment to agree that he will accept employment in industry related to national defense if and when offered in good faith shall be eligible for employment on any project of the National Youth Administration.

"PAR. 13. No portion of the appropriation in paragraph 1 or paragraph 2 or paragraph 3 shall be used to pay any compensation to any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States through force or violence.

"PAR. 14. No portion of the appropriations in paragraph 1 or paragraph 2 or paragraph 3 shall be used to pay the compensation of any civil service employee, except persons so appointed who are already employed by another agency of the Government and are assigned or detailed to the National Youth Administration.

"PAR. 15. In carrying out the purposes of this appropriation, the National Youth Administrator, or his authorized representatives, subject to the approval of the Federal Security Administrator, is authorized to accept and utilize voluntary and uncompensated services; to appoint and compensate officers and employees without regard to civil-service laws or the Classification Act of 1923, as amended [Title 5, § 661 et seq.], and to utilize, with the consent of the head of the Federal agency by which they are employed, Federal officers and employees, and with the consent of the State or local government, State and local officers and employees at such compensation as shall be determined by the National Youth Administrator to be necessary without regard to other laws governing the employment and compensation of Federal employees.

"PAR. 16. Appointments in any State to Federal positions of an administrative or advisory capacity under the appropriation in paragraph 3 shall be made from among the bona fide citizens of that State so far as not inconsistent with efficient administration.

"PAR. 17. In making separations from the Federal service, or furloughs without pay to last as long as three months, of persons employed within the District of Columbia, under the provisions of paragraph 3, the appointing power shall give preference, as nearly as good administration will warrant, in retention to appointees from States that have not received their share of appointments according to population: *Provided, however,* That soldiers and sailors, and marines, the widows of such, or the wives of injured soldiers, sailors, and marines, who themselves are not qualified, but whose wives are qualified to hold a position in the Government service, shall be given preference in retention, in their several grades and classes, where their ratings are good or better.

"PAR. 18. The provisions of the Act of February 15, 1934 ([ch. 13] 48 Stat. 351), as amended, relating to disability or death compensation and benefits, shall apply to persons receiving compensation from the appropriation in paragraph 1 for services rendered as employees of the United States: *Provided,* That this section shall not apply in any case coming within the purview of the workmen's compensation law of any State, Territory, or possession, or in which the claimant has received or is entitled to receive similar benefits for injury or death: *Provided further,* That for carrying out the purposes of this paragraph there shall be made available to the United States Employees' Compensation Commission from the appropriation in such paragraph 1 the sum of $115,000, or so much thereof as such Commission, with the approval of the Bureau of the Budget, estimates and certifies to the Secretary of the Treasury will be necessary for such purposes.

"PAR. 19. The funds appropriated by paragraph 1 hereof shall be available for emergency hospitalization and medical care, by reimbursement to Government hospitals or by contract with other public or private hospitals, in cases of critical illness or injury, of youths, employed under paragraph 1 hereof, who are full-time residents of projects involving the maintenance of youths in camps or other resident work centers under the supervision of the National Youth Administration.

"PAR. 20. The National Youth Administrator, subject to the approval of the Federal Security Administrator, is authorized to consider, ascertain, adjust, determine, and pay from the appropriation in paragraph 1 any claim arising out of operations thereunder accruing after June 30, 1942, on account of damage to, or loss of, privately owned property caused by the negligence of any employee of the National Youth Administration, while acting within the scope of his employment. No claim shall be considered hereunder which is in excess of $500 or which is not presented in writing within one year from the date of accrual thereof. Acceptance by a claimant of the amount allowed on account of his claim shall be deemed to be in full settlement thereof, and the action upon such claim so accepted by the claimant shall be conclusive.

"PAR. 21. Any person who knowingly and with intent to defraud the United States makes any false statement in connection with any application for any project authorized in paragraph 1, or diverts, or attempts to divert, or assists in diverting, for the benefit of any person or persons not entitled thereto, any portion of the appropriation in paragraph 1, or any services or real or personal property acquired thereunder, or who knowingly, by means of any fraud, force, threat, intimidation, or boycott, or discrimination on account of race, religion, political affiliations, or membership in a labor organization, deprives, or attempts to deprive, or assists in depriving any person of any of the benefits to which he may be entitled under such appropriation, shall be deemed guilty of a felony and fined not more than $2,000 or imprisoned not more than two years, or both. The provisions of this paragraph shall be in addition to, and not in substitution for, any other provisions of existing law.

"PAR. 22. All training or educational programs other than work and training on the project location incidental to the supervision of a work program being conducted thereon for youth employed by the National Youth Administration on work projects shall be under the control and supervision of the State boards for vocational education of the several States and shall be paid for out of

appropriations made to the Office of Education and expended by the States pursuant to plans submitted by State boards for vocational education and approved by the Commissioner of Education.

"PAR. 23. Section 3709 of the Revised Statutes [Title 41, § 5] shall not be construed to apply to any purchase with funds appropriated under this title when the aggregate amount involved in such purchase does not exceed the sum of $300.

"PAR. 24. Whenever the Chairman of the War Manpower Commission shall determine that the facilities of any shop project of the National Youth Administration can contribute more effectively to the prosecution of the war if operated by another department or agency of the Government, or by another public agency, he may direct the transfer of such facilities to such department or agency.

"PAR. 25. Property and facilities which are declared surplus to the needs of the program as provided in paragraph 1 may be transferred, upon such terms as may be approved by the Federal Security Administrator, but without cost to the United States for transportation or otherwise, to school districts, municipalities, counties, States, or other non-Federal public agencies, without regard to other Federal law or regulation: *Provided*, That such property and facilities shall first be tendered to other agencies of the United States for use in the war effort.

"PAR. 26. The paragraphs herein under the National Youth Administration may be cited as the 'National Youth Administration Appropriation Act, 1943'."

Chapter 17.—PRODUCTION, MARKETING, AND USE OF BITUMINOUS COAL

SUBCHAPTER B.—BITUMINOUS COAL ACT OF 1937

Sec.
852. Bituminous Coal Consumers' Counsel (New).

SUBCHAPTER B.—BITUMINOUS COAL ACT OF 1937

§ 829. Commission.

ABOLITION OF COMMISSION AND COUNSEL AND TRANSFER OF FUNCTIONS

Office of Consumers' Counsel of National Bituminous Coal Commission. Functions, records, property, and personnel of Counsel which were transferred by Reorg. Plan No. II, § 4 (c), to office of Solicitor of Department of Interior, were retransferred to newly created Bituminous Coal Consumers' Counsel by section 852 of this title.

§ 849. Duration of subchapter.

This subchapter shall cease to be in effect (except as provided in section 29 of Title 1) and any agencies and offices established under, or to engage in the administration of, this subchapter shall cease to exist at 12:01 A. M., April 26, 1943. (As amended Apr. 11, 1941, ch. 64, § 1 (a), 55 Stat. 134.)

§ 852. Bituminous Coal Consumers' Counsel.

(a) There is hereby established in the Executive branch of the Government an office to be known as the Office of the Bituminous Coal Consumers' Counsel. The office shall be in charge of a counsel to be appointed by the President, by and with the advice and consent of the Senate. The counsel shall have no financial interest, direct or indirect, in the mining, transportation, or sale of, or the manufacture of equipment for, coal (whether or not bituminous coal), oil, or gas, or in the generation, transmission, or sale of hydroelectric power, or in the manufacture of equipment for the use thereof, and shall not actively engage in any other business, vocation, or employment. The counsel shall receive compensation at the rate of $10,000 per year and necessary traveling expenses. With the exception of a clerk to the counsel, the attorneys, and such special agents and experts as the counsel may from time to time find necessary for the conduct of his work, all employees of the counsel shall be appointed and their compensation fixed in accordance with the civil-service laws and sections 661–673 and 674 of Title 5.

(b) The counsel shall have and perform the functions conferred and imposed upon the Consumers' Counsel of the National Bituminous Coal Commission by this subchapter as in force on April 26, 1937. The functions of such office which were transferred, by Reorganization Plan Numbered II transmitted by the President to Congress on May 9, 1939, to the office of the Solicitor of the Department of the Interior shall not be performed by such office of the Solicitor after the Bituminous Coal Consumers' Counsel has taken office, and in no event after the expiration of sixty days after April 11, 1941.

(c) All records and property of such office of the Consumers' Counsel of the National Bituminous Coal Commission transferred by such Reorganization Plan to the office of the Solicitor of the Department of the Interior, and all records and property of the office of such Solicitor used primarily in the administration of any function of the office of such Consumers' Counsel transferred by such Reorganization Plan, and all personnel so transferred (not heretofore retransferred or separated from the service under section 402 of such Reorganization Plan) and all personnel used in the administration of such functions are transferred to the Office of the Bituminous Coal Consumers' Counsel established by subsection (a) of this section for use in the administration of the functions vested in such office by this section.

(d) So much of the unexpended balances of the appropriations, allocations, or other funds available for the use of the office of the Solicitor of the Department of the Interior in the exercise of the functions of the Office of the Consumers' Counsel of the National Bituminous Coal Commission transferred by such Reorganization Plan, or for the use of the Secretary of the Interior in the exercise of any function so transferred, as the Director of the Budget with the approval of the President shall determine, shall be transferred to the Office of the Bituminous Coal Consumers' Counsel for use in connection with the exercise of the functions vested in such office by this section. In determining the amount to be transferred the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, allocations, or other funds prior to the transfer: *Provided*, That the use of the unexpended balances of appropriations, allocations, or other funds transferred by this section shall be subject to the provisions of section 133c (d) (3) and section 133h of Title 5.

(e) All orders, rules, regulations, permits, or other privileges made, issued, or granted by or in respect of the Consumers' Counsel of the National Bituminous

Coal Commission, or the office of such Consumers' Counsel, or the Solicitor of the Department of the Interior, or the office of such Solicitor, in the administration of the functions vested in such office or officer by this subchapter or such Reorganization Plan, and in effect on April 11, 1941, shall continue in effect to the same extent as if this section had not been enacted, until modified, superseded, or repealed.

(f) No suit, action, or other proceeding lawfully commenced by or against any of the officers or offices referred to in subsection (e) of this section in his or its official capacity or in relation to the discharge of his or its official duties, shall abate by reason of the enactment of this section, but the court or agency before which such suit, action, or proceeding is pending, may (on motion or supplemental petition filed at any time within twelve months after April 11, 1941, showing a necessity for the survival of such suit, action, or proceeding to obtain a settlement of the questions involved) allow the same to be maintained by or against the Bituminous Coal Consumers' Counsel. (Apr. 26, 1937, ch. 127, § 22, as added Apr. 11, 1941, ch. 64, § 2, 55 Stat. 134.)

REFERENCES IN TEXT

Reorganization Plan No. II is set out in the note under section 133t of Title 5, Executive Departments and Government Officers and Employees.

TITLE 16.—CONSERVATION

Chapter 1.—THE NATIONAL PARKS, MILITARY PARKS, MONUMENTS, AND SEASHORES

THE NATIONAL PARK SERVICE

Sec.
14c. Same; availability for expense of recording donated lands (New).
18e. Repealed.

OLYMPIC NATIONAL PARK

251a. Same; additions to park (New).
256. Acceptance of land ceded by State of Washington; assumption of jurisdiction (New).
256a. Judicial district; jurisdiction of offenses; fugitives from justice (New).
256b. Hunting and fishing; general rules and regulations; protection of property; violation of statutes or rules; penalties (New).
256c. Same; forfeiture of property used in hunting, fishing, etc. (New).
256d. Park commissioner; appointment; jurisdiction over violations; practice and procedure; review (New).
256e. Same; jurisdiction over crimes not covered by section 256b; bail (New).
256f. Same; salary (New).
256g. Fees, costs, and expenses; certification, approval, and payment (New).
256h. Same; disposition of fees, fines, costs, and expenses (New).
256i. Notice to Governor of Washington of sections 256–256i; application of laws to subsequently accepted lands (New).

SHENANDOAH NATIONAL PARK AND GREAT SMOKY MOUNTAINS NATIONAL PARK

403h–1. Same; acceptance of jurisdiction by United States; saving provisions (New).
403h–2. Same; judicial districts; jurisdiction of courts over offenses; fugitives from justice (New).
403h–3. Same; hunting, fisning, etc.; rules and regulations; protection of property; penalties for violating laws and rules (New).
403h–4. Same; forfeiture of property used in commission of offenses (New).
403h–5. Same; park commissioner; appointment; jurisdiction of offenses; appeals; rules of procedure (New).
403h–6. Same; park commissioner; jurisdiction of offenses not covered by section 403h–5 (New).
403h–7. Same; park commissioner's salary (New).
403h–8. Same; fees, costs, and expenses against the United States (New).
403h–9. Same; disposition of fees, fines, costs and expenses collected (New).
403h–10. Same; notice to Governors of North Carolina and Tennessee; application of sections 403h–2 to 403h–9 to subsequent lands accepted (New).

MAMMOTH CAVE NATIONAL PARK

404c–1. Acceptance of cession by United States; jurisdiction (New).
404c–2. Judicial district; fugitives from justice (New).
404c–3. Criminal offenses concerning hunting, fishing, and property; prima facie evidence; rules and regulations (New).
404c–4. Forfeiture of property used in commission of offenses (New).

Sec.
404c–5. United States Commissioner; appointment; jurisdiction of offenses; appeals; rules of procedure (New).
404c–6. Same; jurisdiction of offenses not covered by section 404c–3; bail (New).
404c–7. Same; salary (New).
404c–8. Fees, costs, and expenses against United States (New).
404c–9. Fees, fines, and costs; disposition of (New).
404c–10. Notice of assumption of police jurisdiction by United States; acceptance by Secretary of further cessions (New).
404c–11. Secretary of Interior authorized to acquire lands within park boundaries; special fund; approval of title; lands to become part of park (New).
404c–12. Entrance roads (New).

ISLE ROYALE NATIONAL PARK

408e. Addition of lands to Park; Passage Island (New).
408f. Same; former Siskiwit Islands Bird Reservation (New).
408g. Same; submerged lands surrounding islands (New).
408h. Same; federally owned lands within Park boundaries (New).
408i. Acceptance of territory ceded by Michigan; jurisdiction (New).
408j. Judicial district; jurisdiction of offenses (New).
408k. Hunting and fishing; general rules and regulations; protection of property; violation of statutes or rules; penalties (New).
408l. Same; forfeiture of property used in hunting, fishing, etc. (New).
408m. Park commissioner; appointment; jurisdiction over violations; practice and procedure; review (New).
408n. Same; jurisdiction over crimes not covered by section 408k; bail (New).
408o. Same; salary (New).
408p. Fees, costs, and expenses; certification, approval, and payment (New).
408q. Same; disposition of fees, fines, costs, and expenses (New).

THE NATIONAL MILITARY PARKS

424a–1. Same; acceptance of donations of lands and other property on Signal Mountain (New).
424a–2. Same; conveyance of portion of Park to Georgia (New).

NATIONAL AND INTERNATIONAL MONUMENTS AND MEMORIALS (NEW)

450y. Coronado International Memorials; establishment.
450y–1. Same; administration by National Park Service.
450y–2. Same; grazing and mining within memorial area.
450y–3. Same; construction of fences.
450y–4. Same; acquisition of property; donations.
450z. Organ Pipe Cactus National Monument; disposal of minerals and mining rights.

RECREATIONAL DEMONSTRATION PROJECTS (NEW)

459r. Disposition of recreational demonstration projects.
459s. Lands for certain projects added to certain projects.
459t. Secretary of the Interior authorized to execute deeds and leases for project lands; inclusion of conditional covenants.

THE NATIONAL PARK SERVICE

§ 6. Donations of lands within national parks and monuments and moneys.

CROSS REFERENCES

Appropriation to cover cost of recording donated lands, see section 14c of this title.

§ 14c. Same; availability for expense of recording donated lands.

Hereafter appropriations made for the National Park Service shall be available for any expenses incident to the preparation and recording of title evidence covering lands to be donated to the United States for administration by the National Park Service. (June 28, 1941, ch. 259, § 1, 55 Stat. 350.)

§ 18e. Repealed. Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 541 (c), 55 Stat. 710.

Section, act June 28, 1941, ch. 259, § 1, 55 Stat. 350, exempted national park, etc., admission fees from all Federal tax on admissions. Act Sept. 20, 1941, cited in the catchline, amended the Interior Department Appropriation Act, 1942, "by striking out that part thereof" which was the source of this section. Said act Sept. 20, 1941, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof.

KINGS CANYON NATIONAL PARK

§ 80a. Same; General Grant National Park abolished; lands added to Kings Canyon National Park.

ADJUSTMENT OF BOUNDARIES AND RIGHTS

Act June 5, 1942, ch. 333, §§ 1, 2, 56 Stat. 310, authorized the Secretary of the Interior to adjust the boundaries of privately owned lands in the General Grant grove section of Kings Canyon National Park in accordance with a survey made by the county surveyor of Tulare County, California; to amend existing patents or relinquish or grant parcels of land therein according to said survey; and to pay from departmental appropriations expenses of surveys and investigations necessary to carry out provisions of this act.

COLONIAL NATIONAL HISTORICAL PARK

§ 81. Colonial National Historical Park; establishment; purpose.

TEMPORARY TRANSFER OF JURISDICTION OF PETITION

Act Dec. 24, 1942, ch. 820, 56 Stat. 1085, provided:

"§ 1. The Secretary of the Interior be, and he is hereby, authorized and directed to transfer to the control and jurisdiction of the Department of the Navy a portion of the Colonial National Historical Park, Yorktown, Virginia, south of Ballards Creek and adjacent to the east boundary of the naval mine depot, containing approximately sixteen acres.

"§ 2. The President of the United States is authorized by Executive order to retransfer jurisdiction over the property to the Secretary of the Interior upon his application when, in the judgment of the President, the property has become surplus to the needs of the Department of the Navy, in which event it again shall become a part of the Colonial National Historical Park."

OLYMPIC NATIONAL PARK

§ 251a. Same; additions to park.

Title to State, county, and private lands situated north of the line between townships 27 and 28 north, Willamette base and meridian, Washington, and within the boundaries of the Olympic National Park as now or hereafter established by proclamation of the President of the United States, shall be subject to acceptance under the provisions of section 485 of this title, and such lands when vested in the ownership of the United States shall be a part of the Olympic National Park subject to all laws and regulations applicable thereto. (Dec. 22, 1942, ch. 800, 56 Stat. 1070.)

§ 256. Acceptance of land ceded by State of Washington; assumption of jurisdiction.

The provisions of the act of the Legislature of the State of Washington, approved March 8, 1941 (Chapter 51 of the Laws of 1941 of the State of Washington), ceding to the United States exclusive jurisdiction over and within all the territory included on March 8, 1941, in the tract of land in the State of Washington, set aside for the purposes of a national park and known as the Olympic National Park, are hereby accepted. Subject to the reservations made by the State in the act of cession, the United States hereby assumes sole and exclusive jurisdiction over such territory. (Mar. 6, 1942, ch. 151, § 1, 56 Stat. 135.)

REFERENCES IN TEXT

Law of State of Washington "approved March 8, 1941," mentioned in text, may be found in Rem. Rev. St., § 8110–1 and Pierce's Code, § 7121–31.

§ 256a. Judicial district; jurisdiction of offenses; fugitives from justice.

The park shall constitute a part of the United States judicial district for the western district of Washington, and the district court of the United States in and for said district shall have jurisdiction over all offenses committed within the boundaries of the park. All fugitives from justice taking refuge in the park shall be subject to the same laws as refugees from justice found in the State of Washington. (Mar. 6, 1942, ch. 151, § 2, 56 Stat. 136.)

§ 256b. Hunting and fishing; general rules and regulations; protection of property; violation of statutes or rules; penalties.

All hunting or the killing, wounding, or capturing at any time of any wild bird or animal, except dangerous animals when it is necessary to prevent them from destroying human lives or inflicting personal injury, is prohibited within the limits of the park, nor shall any fish be taken out of any of the waters of the park, except at such seasons and at such times and in such manner as may be directed by the Secretary of the Interior. The Secretary of the Interior shall make and publish such general rules and regulations as he may deem necessary and proper for the management and care of the park and for the protection of the property therein, especially for the preservation from injury or spoliation of all timber, mineral deposits, natural curiosities, or wonderful objects within the park, and for the protection of the animals and birds in the park from capture or destruction, and to prevent their being frightened or driven from the park; and he shall make rules and regulations governing the taking of fish from the waters in the park. Possession within the park of the dead bodies or any part

thereof of any wild bird or animal shall be prima facie evidence that the person or persons having the same are guilty of violating sections 256–256i of this title. Any person or persons, stage or express company, railway or other transportation company, who knows or has reason to believe that such wild birds, fish, or animals were taken or killed contrary to the provisions of sections 256–256i of this title or the rules and regulations promulgated by the Secretary of the Interior, and who receives for transportation the dead bodies or any part thereof of the wild birds, fish, or animals so taken or killed, or who shall violate any of the other provisions of sections 256–256i of this title, or the rules and regulations, with reference to the management and care of the park, or for the protection of the property therein, for the preservation from injury or spoliation of timber, mineral deposits, natural curiosities, or wonderful objects within the park, or for the protection of the animals, birds, and fish in the park, or who shall within the park commit any damage, injury, or spoliation to or upon any building, fence, sign, hedge, gate, guidepost, tree, wood, underwood, timber, garden, crops, vegetables, plants, land, springs, mineral deposits, natural curiosities, or other matter or thing growing or being thereon, or situated therein, shall be deemed guilty of a misdemeanor and shall be subject to a fine of not more than $500 or imprisonment not exceeding six months, or both, and be adjudged to pay all the costs of the proceedings. (Mar. 6, 1942, ch. 151, § 3, 56 Stat. 136.)

§ 256c. Same; forfeiture of property used in hunting, fishing, etc.

All guns, traps, nets, seines, fishing tackle, teams, horses, or means of transportation of every nature or description used by any person or persons within the limits of the park when engaged in killing, trapping, ensnaring, taking, or capturing such wild birds, fish, or animals contrary to the provisions of sections 256–256i of this title or the rules and regulations promulgated by the Secretary of the Interior shall be forfeited to the United States and may be seized by the officers in the park and held pending prosecution of any person or persons arrested under the charge of violating the provisions of sections 256–256i of this title, and upon conviction under sections 256–256i of this title of such person or persons using said guns, traps, nets, seines, fishing tackle, teams, horses, or other means of transportation, such forfeiture shall be adjudicated as a penalty in addition to the other punishment prescribed in sections 256–256i of this title. Such forfeited property shall be disposed of and accounted for by and under the authority of the Secretary of the Interior: *Provided,* That the forfeiture of teams, horses, or other means of transportation shall be in the discretion of the court. (Mar. 6, 1942, ch. 151, § 4, 56 Stat. 136.)

§ 256d. Park commissioner; appointment; jurisdiction over violations; practice and procedure; review.

Upon the recommendation and approval of the Secretary of the Interior of a qualified candidate, the United States District Court for the Western District of Washington shall appoint a park commissioner, who shall have jurisdiction to hear and act upon all complaints made of any violations of law or of the rules and regulations made by the Secretary of the Interior for the government of the park and for the protection of the animals, birds, and fish, and objects of interest therein, and for other purposes authorized by sections 256–256i of this title. Such commissioner shall have power, upon sworn information, to issue process in the name of the United States for the arrest of any person charged with a violation of the rules and regulations, or with a violation of any of the provisions of sections 256–256i of this title prescribed for the government of the park and for the protection of the animals, birds, and fish in the park, and to try the person so charged, and, if found guilty, to impose punishment and to adjudge the forfeiture prescribed. In all cases of conviction an appeal shall lie from the judgment of the commissioner to the United States District Court for the Western District of Washington; and the district court shall prescribe the rules of procedure and practice for the commissioner in the trial of cases and for appeal to the district court. (Mar. 6, 1942, ch. 151, § 5, 56 Stat. 137.)

§ 256e. Same; jurisdiction over crimes not covered by section 256b; bail.

The park commissioner shall also have power to issue process, as hereinbefore provided, for the arrest of any person charged with the commission within the park of any criminal offense not covered by the provisions of section 256b of this title, to hear the evidence introduced, and, if he is of the opinion that probable cause is shown for holding the person so charged, for trial, shall cause such person to be safely conveyed to a secure place of confinement within the jurisdiction of the United States District Court for the Western District of Washington, and certify a transcript of the record of his proceedings and the testimony in such case to the said district court, which court shall have jurisdiction of the case. The park commissioner shall have authority to grant bail in all cases according to the laws of the United States. (Mar. 6, 1942, ch. 151, § 6, 56 Stat. 137.)

§ 256f. Same; salary.

The park commissioner shall be paid an annual salary as appropriated for by Congress. (Mar. 6, 1942, ch. 151, § 7, 56 Stat. 137.)

§ 256g. Fees, costs, and expenses; certification, approval, and payment.

All fees, costs, and expenses arising in cases under sections 256–256i of this title and properly chargeable to the United States shall be certified, approved, and paid as are like fees, costs, and expenses in the courts of the United States. (Mar. 6, 1942, ch. 151, § 8, 56 Stat. 137.)

§ 256h. Same; disposition of fees, fines, costs, and expenses.

All fees, fines, costs, and expenses imposed and collected shall be deposited by the commissioner,

or by the marshal of the United States collecting the same, with the clerk of the United States District Court for the Western District of Washington. (Mar. 6, 1942, ch. 151, § 9, 56 Stat. 137.)

§ 256i. Notice to Governor of Washington of sections 256–256i; application of laws to subsequently accepted lands.

The Secretary of the Interior shall notify in writing the Governor of the State of Washington of the passage and approval of sections 256–256i of this title, and of the fact that the United States assumes police jurisdiction over the park. Upon the acceptance by the Secretary of the Interior of further cessions of jurisdiction over lands now or hereafter included in the Olympic National Park, the provisions of sections 256a–256h of this title shall apply to such lands. (Mar. 6, 1942, ch. 151, § 10, 56 Stat. 137.)

ACADIA NATIONAL PARK

§ 342a. Same; extension of boundary limits.

CROSS REFERENCES

Addition of Acadia recreational demonstration project lands to parks, see section 459s of this title.

BRYCE CANYON NATIONAL PARK

§ 402f. Same; further additions to park.

For the purpose of preserving in their natural state the outstanding scenic features thereon and for the purpose of rounding out the boundary of the Bryce Canyon National Park, the President of the United States is authorized, upon the joint recommendation of the Secretaries of Interior and of Agriculture, to add to said park by Executive proclamation any or all of the following-described lands in the State of Utah, which shall thereupon become and be a part of said park subject to all laws and regulations applicable thereto, to wit: South half southwest quarter section 2, south half south half section 3, southeast quarter southeast quarter section 4, east half section 8, sections 9, 10, west half section 11, west half section 14, sections 15, 16, east half, northeast quarter northwest quarter, east half northwest quarter northwest quarter, north half southeast quarter northwest quarter, south half northeast quarter southwest quarter, north half south half southeast quarter northwest quarter and north half southeast quarter southwest quarter section 17, south half south half section 19, south half northwest quarter section 20, west half, west half east half and northeast quarter northeast quarter section 22, north half northwest quarter section 23, west half section 27, and north half northwest quarter section 34, township 36 south, range 3 west; lots 3 and 4, south half northwest quarter section 4, northeast quarter northeast quarter and southeast quarter southeast quarter section 8, township 37 south, range 3 west; west half east half and southwest quarter section 25, unsurveyed township 36 south, range 4 west; lots 3 and 4, south half west half section 3, lots 1, 2, 3, and 4 and south half section 4, and lots 1 and 2 and south half east half section 5, township 39 south, range 4 west, Salt Lake meridian: *Provided*, That nothing herein shall affect any valid existing claims upon the lands herein authorized to be added to the park or the rights of stockmen to continue to drive stock over the lands now under an existing stock driveway withdrawal. (As amended Mar. 7, 1942, ch. 161, 56 Stat. 141.)

AMENDMENTS

1942—Act Mar. 7, 1942, cited to text, corrected the description of portions of the land.

SHENANDOAH NATIONAL PARK AND GREAT SMOKY MOUNTAINS NATIONAL PARK

§ 403. Shenandoah National Park and Great Smoky Mountains National Park established.

CROSS REFERENCES

Addition of Shenandoah recreational demonstration project lands to park, see section 459s of this title.

§ 403c–1. Same; respective jurisdiction of Virginia and United States over lands in Shenandoah Park.

In order to provide for uniform Federal jurisdiction over all of the lands now or hereafter embraced within the Shenandoah National Park, the provisions of the Act of the General Assembly of the Commonwealth of Virginia, approved April 1, 1940 (Acts of 1940, ch. 402, p. 725), fixing and defining the respective jurisdiction and powers of the Commonwealth of Virginia and the United States and ceding to the United States exclusive police jurisdiction over all lands now or hereafter included within the park are hereby accepted and such exclusive jurisdiction is assumed by the United States over such lands. From June 5, 1942, the respective jurisdiction and powers of the Commonwealth of Virginia and the United States over all lands within the Shenandoah National Park as it is now constituted or may hereafter be extended shall be as follows:

(a) The United States shall have exclusive jurisdiction, legislative, executive, and judicial, with respect to the commission of crimes, and the arrest, trial, and punishment therefor, and exclusive general police jurisdiction thereover.

(b) The United States shall have the power to regulate or prohibit the sale of alcoholic beverages on said lands: *Provided, however*, That, if the sale of alcoholic beverages is prohibited by general law in the Commonwealth of Virginia outside of said lands, no such alcoholic beverages shall be sold on said lands contained in said park area: *And provided further*, That, if the general laws of the Commonwealth of Virginia permit the sale of alcoholic beverages, then the regulations of the United States relating to such sales on said lands shall conform as nearly as possible to the regulatory provisions in accordance with which such sales are permitted in the Commonwealth of Virginia outside of said park lands. Nothing in this subsection shall be construed as reserving in the Commonwealth power to require licenses of persons engaged in the sale of intoxicating beverages on said lands, nor the power to require that any sales be made through official liquor stores.

(c) The Commonwealth of Virginia shall have jurisdiction to serve civil process within the limits of said park in any suits properly instituted in any

of the courts of the Commonwealth of Virginia, and to serve criminal process within said limits in any suits or prosecutions for or on account of crimes committed in said Commonwealth but outside of said park.

(d) The Commonwealth of Virginia shall have the jurisdiction and power to levy a nondiscriminatory tax on all alcoholic beverages possessed or sold on said lands.

(e) The Commonwealth of Virginia shall have jurisdiction and power to tax the sales of oil and gasoline, and other motor-vehicle fuels and lubricants for use in motor vehicles. This subsection shall not be construed as a consent by the United States to the taxation by the Commonwealth of such sales for the exclusive use of the United States.

(f) The Commonwealth of Virginia shall have the jurisdiction and power to levy nondiscriminatory taxes on private individuals, associations, and corporations, their franchises and properties, on said lands, and on their businesses conducted thereon.

(g) The courts of the Commonwealth of Virginia shall have concurrent jurisdiction with the courts of the United States of all civil causes of action arising on said lands to the same extent as if the cause of action had arisen in the county or city in which the land lies outside the park area, and the State officers shall have jurisdiction to enforce on said lands the judgments of said State courts and the collection of taxes by appropriate process.

(h) Persons residing in or on any of the said lands embraced in said Shenandoah National Park shall have the right to establish a voting residence in Virginia by reason thereof, and the consequent right to vote at all elections within the county or city in which said land or lands upon which they reside are located upon like terms and conditions, and to the same extent, as they would be entitled to vote in such county or city if the said lands on which they reside had not been deeded or conveyed to the United States of America. All fugitives from justice taking refuge in the park shall be subject to the same laws as refugees from justice found in the Commonwealth of Virginia. (As amended June 5, 1942, ch. 343, 56 Stat. 321.)

REFERENCES IN TEXT

Words "June 5, 1942" read in the original "the effective date of this Act." Act June 5, 1942, cited to text, amended generally act Aug. 19, 1937, § 1, also cited.

"Acts 1940, ch. 402, p. 725, approved April 1, 1940", referred to in text, is also set out as Va. Code 1936, Supp. 1942, § 585 (58) a.

§ 403h–1. Same; acceptance of jurisdiction by United States; saving provisions.

The provisions of the act of the Legislature of the State of North Carolina, approved March 18, 1929, and the act of the Legislature of the State of Tennessee, approved April 12, 1929, ceding to the United States exclusive jurisdiction over and within certain lands within said States as may be acquired for the Great Smoky Mountains National Park are hereby accepted and sole and exclusive jurisdiction is hereby assumed by the United States over such lands, saving, however, to the State of North Carolina and to the State of Tennessee, respectively, the right to serve civil or criminal process within the limits of the area ceded by such State in suits or prosecutions for or on account of any rights acquired, obligations incurred, or crimes committed in such State outside of said park; and saving further to each such State the right to tax persons and corporations, their franchises and property on the lands included in such ceded area; and saving also to the persons residing in said park now, or hereafter, the right to vote at all elections held within the county in which they reside; and saving further to each such State the right to tax sales in such ceded area of gasoline and other motor-vehicle fuels and oil for use in motor vehicles. Nothing in this section shall be construed as a consent by the United States to the taxation by the States of such sales for the exclusive use of the United States. (Apr. 29, 1942, ch. 264, § 1, 56 Stat. 258.)

§ 403h–2. Same; judicial districts; jurisdiction of courts over offenses; fugitives from justice.

The portion of said park located in the State of North Carolina shall constitute a part of the United States judicial district for the western district of North Carolina and the portion of said park located in the State of Tennessee shall constitute a part of the United States judicial district for the eastern district of Tennessee, and the district court of the United States in and for each such district shall have jurisdiction over all offenses committed within the ceded area of the said park in such district. All fugitives from justice taking refuge in said park shall be subject to the same laws as refugees from justice found in either the State of North Carolina or Tennessee. (Apr. 29, 1942, ch. 264, § 2, 56 Stat. 259.)

§ 403h–3. Same; hunting, fishing, etc.; rules and regulations; protection of property; penalties for violating laws and rules.

All hunting or the killing, wounding, or capturing at any time of any wild bird or animal, except dangerous animals when it is necessary to prevent them from destroying human lives or inflicting personal injury, is prohibited within the limits of said park, nor shall any fish be taken out of any of the waters of the said park, in any other way than by hook and line, and then only at such seasons and at such times and in such manner as may be directed by the Secretary of the Interior. The Secretary of the Interior shall make and publish such general rules and regulations as he may deem necessary and proper for the management and care of the park and for the protection of the property therein, especially for the preservation from injury or spoliation of all timber, mineral deposits, natural curiosities, or wonderful objects within said park, and for the protection of the animals and birds in the park from capture or destruction, and to prevent their being frightened or driven from the said park; and he shall make rules and regulations governing the taking of fish from the streams or lakes in the said park. Possession within said park of the dead bodies or any part thereof of any wild bird or animal shall be prima facie evidence that the person or persons having the same are guilty of violating sections 403h–1 to 403h–10 of this title. Any per-

son or persons, stage or express company, railway or other transportation company, who knows or has reason to believe that such wild birds, fish, or animals were taken or killed contrary to the provisions of sections 403h–1 to 403h–10 of this title or the rules and regulations promulgated by the Secretary of the Interior, and who receives for transportation the dead bodies or any part thereof of the wild birds, fish, or animals so taken or killed, or who shall violate any of the other provisions of sections 403h–1 to 403h–10 of this title, or the rules and regulations, with reference to the management and care of the said park, or for the protection of the property therein for the preservation from injury or spoliation of timber, mineral deposits, natural curiosities, or wonderful objects within said park, or for the protection of the animals, birds, and fish in said park, or who shall within said park commit any damage, injury, or spoliation to or upon any building, fence, sign, hedge, gate, guidepost, tree, wood, underwood, timber, garden, crops, vegetables, plants, land, springs, mineral deposits, natural curiosities, or other matter or thing growing or being thereon, or situated therein, shall be deemed guilty of a misdemeanor and shall be subject to a fine of not more than $500 or imprisonment not exceeding six months, or both, and be adjudged to pay all the costs of the proceedings. (Apr. 29, 1942, ch. 264, § 3, 56 Stat. 259.)

§ 403h–4. Same; forfeiture of property used in commission of offenses.

All guns, traps, nets, seines, fishing tackle, teams, horses, or means of transportation of every nature or description used by any person or persons within the limits of said park when engaged in killing, trapping, ensnaring, taking, or capturing such wild birds, fish, or animals contrary to the provisions of sections 403h–1 to 403h–10 of this title or the rules and regulations promulgated by the Secretary of the Interior, shall be forfeited to the United States and may be seized by the officers in said park and held pending prosecution of any person or persons arrested under the charge of violating the provisions of sections 403h–1 to 403h–10 of this title, and upon conviction under sections 403h–1 to 403h–10 of this title of such person or persons using said guns, traps, nets, seines, fishing tackle, teams, horses, or other means of transportation, such forfeiture shall be adjudicated as a penalty in addition to the other punishment prescribed in sections 403h–1 to 403h–10 of this title. Such forfeited property shall be disposed of and accounted for by and under the authority of the Secretary of the Interior and the proceeds paid into the Treasury of the United States: *Provided,* That the forfeiture of teams, horses, or other means of transportation shall be in the discretion of the court. (Apr. 29, 1942, ch. 264, § 4, 56 Stat. 260.)

§ 403h–5. Same; park commissioner; appointment; jurisdiction of offenses; appeals; rules of procedure.

The United States District Court for the Western District of North Carolina and the United States District Court for the Eastern District of Tennessee shall jointly appoint a commissioner, who shall have jurisdiction to hear and act upon all complaints made of any violations of law or of the rules and regulations made by the Secretary of the Interior for the government of the park and for the protection of the animals, birds, and fish, and objects of interest therein, and for other purposes, authorized by sections 403h–1 to 403h–10 of this title. Such commissioner shall have power, upon sworn information, to issue process in the name of the United States for the arrest of any person charged with a violation of the rules and regulations, or with a violation of any of the provisions of sections 403h–1 to 403h–10 of this title prescribed for the government of said park and for the protection of the animals, birds, and fish in said park, and to try the person so charged, and, if found guilty, to impose punishment and to adjudge the forefeiture[1] prescribed. In all cases of conviction an appeal shall lie from the judgment of said commissioner to the United States District Court for the Western District of North Carolina, or the United States District Court for the Eastern District of Tennessee, respectively, depending upon the district in which the particular land in said park on which the offense shall have taken place is located; and the United States district courts in the aforementioned district shall jointly prescribe the rules of procedure and practice for said commissioner in the trial of cases and for appeal to said United States district courts. (Apr. 29, 1942, ch. 264, § 5, 56 Stat. 260.)

[1] So in original. Probably should read "forfeiture".

§ 403h–6. Same; park commissioner; jurisdiction of offenses not covered by section 403h–5.

The park commissioner provided for in sections 403h–1 to 403h–10 of this title shall also have power to issue process as hereinbefore provided for the arrest of any person charged with the commission within said park of any criminal offense not covered by the provisions of section 403h–3 of this title, to hear the evidence introduced, and, if he is of the opinion that probable cause is shown for holding the person so charged for trial, shall commit such person for further appropriate action, and certify a transcript of the record of his proceedings, and the testimony in such case to the particular district court, which court shall have jurisdiction of the case: *Provided,* That the said commissioner may grant bail in all cases according to the laws of the United States. (Apr. 29, 1942, ch. 264, § 6, 56 Stat. 260.)

§ 403h–7. Same; park commissioner's salary.

The park commissioner provided for in sections 403h–1 to 403h–10 of this title shall be paid an annual salary, as appropriated for by Congress. (Apr. 29, 1942, ch. 264, § 7, 56 Stat. 260.)

§ 403h–8. Same; fees, costs, and expenses against the United States.

All fees, costs, and expenses arising in cases under sections 403h–1 to 403h–10 of this title and properly chargeable to the United States shall be certi-

fied, approved, and paid as are like fees, costs, and expenses in the courts of the United States. (Apr. 29, 1942, ch. 264, § 8, 56 Stat. 261.)

§ 403h–9. Same; disposition of fees, fines, costs and expenses collected.

All fees, fines, and costs and expenses imposed and collected shall be deposited by the commissioner, or by the marshal of the United States collecting the same, with the clerk of the respective United States district courts for either the western district of North Carolina or the eastern district of Tennessee, depending upon the district in which the offense for which collection is made shall have taken place. (Apr. 29, 1942, ch. 264, § 9, 56 Stat. 261.)

§ 403h–10. Same; notice to Governors of North Carolina and Tennessee; application of sections 403h–2 to 403h–9 to subsequent lands accepted.

The Secretary of the Interior shall notify in writing the Governors of the States of North Carolina and Tennessee of the passage and approval of sections 403h–1 to 403h–10 of this title, and of the fact that the United States assumes police jurisdiction over said park as specified in said acts of the States of North Carolina and Tennessee. Upon the acceptance by the Secretary of the Interior of further cessions of jurisdiction over lands now or hereafter included in the Great Smoky Mountains National Park, the provisions of sections 403h–2 to 403h–9 of this title shall apply to such lands. (Apr. 29, 1942, ch. 264, § 10, 56 Stat. 261.)

MAMMOTH CAVE NATIONAL PARK

§ 404c–1. Acceptance of cession by United States; jurisdiction.

The provisions of the act of the General Assembly of the Commonwealth of Kentucky, approved March 22, 1930 (Acts of 1930, ch. 132, p. 405), ceding to the United States exclusive jurisdiction over, within, and under such territory in the Commonwealth as may be acquired for the Mammoth Cave National Park, are hereby accepted. Subject to the reservations made by the Commonwealth in the act of cession, the United States hereby assumes sole and exclusive jurisdiction over such territory. (June 5, 1942, ch. 341, § 1, 56 Stat. 317.)

REFERENCES IN TEXT

Act of the General Assembly of the Commonwealth of Kentucky, approved March 22, 1930 (acts of 1930, ch. 132, p. 405), to which reference is made in this section, is also set out as Ky. St., §§ 3766e16 to 3766e22.

§ 404c–2. Judicial district; fugitives from justice.

The park shall constitute a part of the United States judicial district for the western district of Kentucky, and the district court of the United States in and for said district shall have jurisdiction over all offenses committed within the boundaries of the park. All fugitives from justice taking refuge in the park shall be subject to the same laws as fugitives from justice found in the Commonwealth of Kentucky. (June 5, 1942, ch. 341, § 2, 56 Stat. 317.)

Western District of Kentucky, boundaries, see section 158 of Title 28, Judicial Code and Judiciary.

§ 404c–3. Criminal offenses concerning hunting, fishing, and property; prima facie evidence; rules and regulations.

All hunting or the killing, wounding, or capturing at any time of any wild bird or animal, except dangerous animals when it is necessary to prevent them from destroying human lives or inflicting personal injury, is prohibited within the limits of the park, nor shall any fish be taken out of any of the waters of the park, except at such seasons and at such times and in such manner as may be directed by the Secretary of the Interior. The Secretary of the Interior shall make and publish such general rules and regulations as he may deem necessary and proper for the management and care of the park and for the protection of the property therein, especially for the preservation from injury or spoliation of all timber, mineral deposits, natural curiosities, or wonderful objects within the park, and for the protection of the animals and birds in the park from capture or destruction, and to prevent their being frightened or driven from the park; and he shall make rules and regulations governing the taking of fish from the waters in the park. Possession within the park of the dead bodies or any part thereof of any wild bird or animal shall be prima facie evidence that the person or persons having the same are guilty of violating sections 404c–1 to 404c–12 of this title. Any person or persons, stage or express company, railway or other transportation company, who knows or has reason to believe that such wild birds, fish, or animals were taken or killed contrary to the provisions of sections 404c–1 to 404c–12 of this title or the rules and regulations promulgated by the Secretary of the Interior, and who receives for transportation the dead bodies or any part thereof of the wild birds, fish, or animals so taken or killed, or who shall violate any of the other provisions of sections 404c–1 to 404c–12 of this title, or the rules and regulations, with reference to the management and care of the park, or for the protection of the property therein, for the preservation from injury or spoliation of timber, mineral deposits, natural curiosities, or wonderful objects within the park, or for the protection of the animals, birds, and fish in the park, or who shall within the park commit any damage, injury, or spoliation to or upon any building, fence, sign, hedge, gate, guidepost, tree, wood, underwood, timber, garden, crops, vegetables, plants, land, springs, mineral deposits, natural curiosities, or other matter or thing growing or being thereon, or situated therein, shall be deemed guilty of a misdemeanor and shall be subject to a fine of not more than $500 or imprisonment not exceeding six months, or both, and be adjudged to pay all the costs of the proceedings. (June 5, 1942, ch. 341, § 3, 56 Stat. 317.)

§ 404c–4. Forfeiture of property used in commission of offenses.

All guns, traps, nets, seines, fishing tackle, teams, horses, or means of transportation of every nature or description used by any person or persons within the limits of the park when engaged in killing, trapping, ensnaring, taking, or capturing such wild

birds, fish, or animals contrary to the provisions of sections 404c–1 to 404c–12 of this title or the rules and regulations promulgated by the Secretary of the Interior shall be forfeited to the United States and may be seized by the officers in the park and held pending prosecution of any person or persons arrested under the charge of violating the provisions of sections 404c–1 to 404c–12 of this title, and upon conviction under sections 404c–1 to 404c–12 of this title of such person or persons using said guns, traps, nets, seines, fishing tackle, teams, horses, or other means of transportation, such forfeiture shall be adjudicated as a penalty in addition to the other punishment prescribed in sections 404c–1 to 404c–12 of this title. Such forfeited property shall be disposed of and accounted for by and under the authority of the Secretary of the Interior: *Provided,* That the forfeiture of teams, horses, or other means of transportation shall be in the discretion of the court. (June 5, 1942, ch. 341, § 4, 56 Stat. 318.)

§ 404c–5. United States Commissioner; appointment; jurisdiction of offenses; appeals; rules of procedure.

Upon the recommendation and approval of the Secretary of the Interior of a qualified candidate, the United States District Court for the Western District of Kentucky shall appoint a park commissioner, who shall have jurisdiction to hear and act upon all complaints made of any violations of law or of the rules and regulations made by the Secretary of the Interior for the government of the park and for the protection of the animals, birds, and fish, and objects of interest therein, and for other purposes authorized by sections 404c–1 to 404c–12 of this title. Such commissioner shall have power, upon sworn information, to issue process in the name of the United States for the arrest of any person charged with a violation of the rules and regulations, or with a violation of any of the provisions of sections 404c–1 to 404c–12 of this title prescribed for the government of the park and for the protection of the animals, birds, and fish in the park, and to try the person so charged, and, if found guilty, to impose punishment and to adjudge the forfeiture prescribed. In all cases of conviction an appeal shall lie from the judgment of the commissioner to the United States District Court for the Western District of Kentucky; and the district court shall prescribe the rules and procedure and practice for the commissioner in the trial of cases and for appeal to the district court. (June 5, 1942, ch. 341, § 5, 56 Stat. 318.)

§ 404c–6. Same; jurisdiction of offenses not covered by section 404c–3; bail.

The park commissioner shall also have power to issue process, as hereinbefore provided, for the arrest of any person charged with the commission within the park of any criminal offense not covered by the provisions of section 404c–3 of this title, to hear the evidence introduced, and, if he is of the opinion that probable cause is shown for holding the person so charged, for trial, shall cause such person to be safely conveyed to a secure place of confinement within the jurisdiction of the United States District Court for the Western District of Kentucky, and certify a transcript of the record of his proceedings and the testimony in such case to the said district court, which court shall have jurisdiction of the case. The park commissioner shall have authority to grant bail in all cases according to the laws of the United States. (June 5, 1942, ch. 341, § 6, 56 Stat. 319.)

§ 404c–7. Same; salary.

The park commissioner shall be paid an annual salary as appropriated for by Congress. (June 5, 1942, ch. 341, § 7, 56 Stat. 319.)

§ 404c–8. Fees, costs, and expenses against United States.

All fees, costs, and expenses arising in cases under sections 404c–1 to 404c–12 of this title and properly chargeable to the United States shall be certified, approved, and paid as are like fees, costs, and expenses in the courts of the United States. (June 5, 1942, ch. 341, § 8, 56 Stat. 319.)

§ 404c–9. Fees, fines, and costs; disposition of.

All fees, fines, costs, and expenses imposed and collected shall be deposited by the commissioner, or by the marshal of the United States collecting the same, with the clerk of the United States District Court for the Western District of Kentucky. (June 5, 1942, ch. 341, § 9, 56 Stat. 319.)

§ 404c–10. Notice of assumption of police jurisdiction by United States; acceptance by Secretary of further cessions.

The Secretary of the Interior shall notify in writing the Governor of the Commonwealth of Kentucky of the passage and approval of sections 404c–1 to 404c–12 of this title, and of the fact that the United States assumes police jurisdiction over the park. Upon the acceptance by the Secretary of the Interior of further cessions of jurisdiction over lands now or hereafter included in the Mammoth Cave National Park, the provisions of sections 404c–2 to 404c–9, inclusive, shall apply to such lands. (June 5, 1942, ch. 341, § 10, 56 Stat. 319.)

§ 404c–11. Secretary of Interior authorized to acquire lands within park boundaries; special fund; approval of title; lands to become part of park.

The Secretary of the Interior is hereby authorized in his discretion to acquire for inclusion within the Mammoth Cave National Park by purchase, condemnation, or otherwise, any lands, interests in lands, and other property within the maximum boundaries thereof as authorized by sections 404–404b, 404c of this title, notwithstanding the provisions of sections 404b–1, 404f, of this title, or any action taken thereunder to exclude certain caves from the park area.

For the purpose of enabling the Secretary of the Interior to acquire property on behalf of the United States, as authorized by this section, there shall be reserved and set aside in the Treasury a special fund of not to exceed $350,000. Said fund shall consist of the annual revenues of the Federal Government from the Mammoth Cave National Park which are in

excess of the annual appropriations made for the administration, protection, and maintenance of said park. At the close of each fiscal year, the Secretary of the Interior shall certify to the Secretary of the Treasury the excess of revenues over appropriations for the preceding fiscal year.

The title to lands, interests in lands, and other property to be acquired pursuant to sections 404c–1 to 404c–12 of this title shall be satisfactory to the Secretary of the Interior Any property acquired pursuant to sections 404c–1 to 404c–12 of this title upon acquisition by the Federal Government, shall become a part of the park, and shall be subject to all laws and regulations applicable thereto. (June 5, 1942, ch. 341, § 11, 56 Stat. 319.)

§ 404c–12. Entrance roads.

For the purpose of developing a proper and suitable entrance road to the Mammoth Cave National Park, the Secretary of the Interior is hereby authorized in his discretion to accept on behalf of the United States donations of lands, buildings, structures, and other property or interests therein, or to acquire such property with donated funds by purchase, condemnation, or otherwise, within an area or areas to be determined by him, but (a) not to exceed one mile in width, extending from the exterior boundary of the Mammoth Cave National Park to a point to be selected by him on United States Highway Numbered 31–W, and (b) not to exceed one-half mile in width on either side of United States Highway Numbered 31–W and running for a distance of not to exceed two miles along said highway. Lands acquired for purposes of protecting such entrance roads shall not be less than five hundred feet in width on either side of said roads: *Provided,* That only one such entrance road shall be established between United States Highway Numbered 31–W and Mammoth Cave National Park pursuant to sections 404c–1 to 404c–12 of this title. (June 5, 1942, ch. 341, § 12, 56 Stat. 320.)

CARLSBAD CAVERNS NATIONAL PARK

§ 407d. Admission and guide fees exempt from tax.

REPEAL

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 541 (c), 55 Stat. 710, amended act May 9, 1935, cited to text, "by striking out that part thereof" upon which this section was based. Said act Sept. 20, 1941, however, made no mention of act June 22, 1936, cited to text, which reenacted those same provisions. Such act Sept. 20, 1941, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof.

ISLE ROYALE NATIONAL PARK

§ 408e. Addition of lands to Park; Passage Island.

Subject to valid existing rights the following-described lands, in addition to the lands established as the Isle Royale National Park pursuant to sections 408–408b of this title, are hereby made a part of the park:

Passage Island, containing approximately one hundred and eighty-two acres, located in sections 3, 4, and 9, township 67 north, range 32 west, in Keweenaw County, Michigan: *Provided,* That the Secretary of the Navy shall retain control and jurisdiction over the following portions of the Island for lighthouse and boathouse purposes:

(a) All that part of Passage Island lying south of a true east and west line located four hundred and twenty-five feet true north of the center of the Passage Island Light containing approximately six and five-tenths acres.

(b) Beginning at the center of Passage Island Light, thence north thirty-three degrees fifty-two minutes east three thousand five hundred and fifteen feet to a point from which this description shall begin to measure, being the southwest corner of said boathouse site; thence north two hundred feet to a point being the northwest corner of said site; thence east one hundred and seventy-five feet more or less to the harbor shore; thence southeasterly following the harbor shore to a point on the shore being a point on the south boundary of the boathouse site; thence two hundred feet more or less west to the point of beginning, containing approximately seventy-eight one-hundredths acre.

(c) A right-of-way between the sites described in the preceding subparagraphs, to be defined by the Secretary of the Navy within a reasonable length of time after March 6, 1942. (Mar. 6, 1942, ch. 152, § 1, 56 Stat. 138; July 27, 1942, ch. 526, 56 Stat. 722.)

AMENDMENTS

1942—Act July 27, 1942, cited to text, substituted "Secretary of the Navy" for "Secretary of the Treasury".

§ 408f. Same; former Siskiwit Islands Bird Reservation.

The Siskiwit Islands Bird Reservation is hereby abolished and shall hereafter be a part of the Isle Royale National Park. (Mar. 6, 1942, ch. 152, § 2, 56 Stat. 138.)

§ 408g. Same; submerged lands surrounding islands.

The boundaries of the Isle Royale National Park are hereby extended to include any submerged lands within four and one-half miles of the shore line of Isle Royale and the immediately surrounding islands, and the Secretary of the Interior is hereby authorized, in his discretion, to acquire title by donation to any such lands not now owned by the United States, the title to be satisfactory to him. (Mar. 6, 1942, ch. 152, § 3, 56 Stat. 138.)

§ 408h. Same; federally owned lands within Park boundaries.

All federally owned lands within the boundaries of the Isle Royale National Park are hereby made a part of the park: *Provided,* That the Secretary of the Navy shall retain control and jurisdiction, for lighthouse purposes, over Menagerie Island, located in township 64 north, range 35 west, and an unsurveyed island known as Rock of Ages, situated in approximate sections 7 and 18, township 63 north, range 39 west, and also shall retain the right to maintain existing floating and shore aids to navigation and to establish and maintain additional aids to navigation within the established park area when

so required by general navigation. (Mar. 6, 1942, ch. 152, § 4, 56 Stat. 138; July 27, 1942, ch. 526, 56 Stat. 722.)

AMENDMENTS

1942—Act July 27, 1942 cited to text, substituted "Secretary of the Navy" for "Secretary of the Treasury".

§ 408i. Acceptance of territory ceded by Michigan; jurisdiction.

The provisions of the act of the Legislature of the State of Michigan, approved February 27, 1939, ceding to the United States exclusive jurisdiction over and within all the territory that is now or may hereafter be included in that area in the State of Michigan set aside and dedicated for park purposes by the United States as the Isle Royale National Park are hereby accepted and sole and exclusive jurisdiction is hereby assumed by the United States over such lands, saving, however, to the State of Michigan the right to serve civil or criminal process within the limits of the aforesaid park in suits or prosecutions for or on account of rights acquired, obligations incurred, or crimes committed in said State outside of said park; and saving further to said State the right to tax persons and corporations, their franchises and property on the lands included in said park; and saving also to the persons residing in said park now, or hereafter, the right to vote at all elections held within the county in which they reside. All fugitives from justice taking refuge in said park shall be subject to the same laws as refugees from justice found in the State of Michigan. (Mar. 6, 1942, ch. 150, § 1, 56 Stat. 133.)

NOTICE TO MICHIGAN OF SECTIONS 408i–408q

Section 10 of act Mar. 6, 1942, cited to text, which act affected sections 408i–408q of this title, provided: "That the Secretary of the Interior shall notify in writing the Governor of the State of Michigan of the passage and approval of this Act, and of the fact that the United States assumes police jurisdiction over said park as specified in said act of the State of Michigan."

REFERENCES IN TEXT

The Michigan act referred to in this section constitutes Mich. Laws 1939, Act No. 8.

§ 408j. Judicial district; jurisdiction of offenses.

Said park shall constitute a part of the United States judicial district for the western district of Michigan, and the district court of the United States in and for said district shall have jurisdiction over all offenses committed within the boundaries of the said park. (Mar. 6, 1942, ch. 150, § 2, 56 Stat. 133.)

§ 408k. Hunting and fishing; general rules and regulations; protection of property; violation of statutes or rules; penalties.

All hunting or the killing, wounding, or capturing at any time of any wild bird or animal, except dangerous animals when it is necessary to prevent them from destroying human lives or inflicting personal injury, is prohibited within the limits of said park, nor shall any fish be taken out of any of the waters of the said park, except at such seasons and at such times and in such manner as may be directed by the Secretary of the Interior. The Secretary of the Interior shall make and publish such general rules and regulations as he may deem necessary and proper for the management and care of the park and for the protection of the property therein, especially for the preservation from injury or spoliation of all timber, mineral deposits, natural curiosities, or wonderful objects within said park, and for the protection of the animals and birds in the park from capture or destruction, and to prevent their being frightened or driven from the said park; and he shall make rules and regulations governing the taking of fish from the waters in the said park. Possession within said park of the dead bodies or any part thereof of any wild bird or animal shall be prima facie evidence that the person or persons having the same are guilty of violating sections 408i–408q of this title. Any person or persons, stage or express company, railway or other transportation company, who knows or has reason to believe that such wild birds, fish, or animals were taken or killed contrary to the provisions of sections 408i–408q of this title or the rules and regulations promulgated by the Secretary of the Interior, and who receives for transportation the dead bodies or any part thereof of the wild birds, fish, or animals so taken or killed, or who shall violate any of the other provisions of sections 408i–408q of this title, or the rules and regulations, with reference to the management and care of the said park, or for the protection of the property therein for the preservation from injury or spoliation of timber, mineral deposits, natural curiosities, or wonderful objects within said park, or for the protection of the animals, birds, and fish in said park, or who shall within said park commit any damage, injury, or spoliation to or upon any building, fence, sign, hedge, gate, guidepost, tree, wood, underwood, timber, garden, crops, vegetables, plants, land, springs, mineral deposits, natural curiosities, or other matter or thing growing or being thereon, or situated therein, shall be deemed guilty of a misdemeanor and shall be subject to a fine of not more than $500 or imprisonment not exceeding six months, or both, and be adjudged to pay all the costs of the proceedings. (Mar. 6, 1942, ch. 150, § 3, 56 Stat. 133.)

§ 408*l*. Same; forfeiture of property used in hunting, fishing, etc.

All guns, traps, nets, seines, fishing tackle, teams, horses, or means of transportation of every nature or description used by any person or persons within the limits of said park when engaged in killing, trapping, ensnaring, taking, or capturing such wild birds, fish, or animals contrary to the provisions of sections 408i–408q of this title or the rules and regulations promulgated by the Secretary of the Interior, shall be forfeited to the United States and may be seized by the officers in said park and held pending prosecution of any person or persons arrested under the charge of violating the provisions of sections 408i–408q of this title, and upon conviction under sections 408i–408q of this title of such person or persons using said guns, traps, nets, seines, fishing tackle, teams, horses, or other means of transportation, such forfeiture shall be adjudicated as a penalty in addition to the other punishment prescribed in sections 408i–

408q of this title. Such forfeited property shall be disposed of and accounted for by and under the authority of the Secretary of the Interior: *Provided*, That the forfeiture of teams, horses, or other means of transportation shall be in the discretion of the court. (Mar. 6, 1942, ch. 150, § 4, 56 Stat. 134.)

§ 408m. Park commissioner; appointment; jurisdiction over violations; practice and procedure; review.

Upon the recommendation and approval of the Secretary of the Interior of a qualified candidate the United States District Court for the Western District of Michigan shall appoint a commissioner, who shall have jurisdiction to hear and act upon all complaints made of any violations of law or of the rules and regulations made by the Secretary of the Interior for the government of the park and for the protection of the animals, birds, and fish, and objects of interest therein, and for other purposes, authorized by sections 408i–408q of this title. Such commissioner shall have power, upon sworn information, to issue process in the name of the United States for the arrest of any person charged with a violation of the rules and regulations, or with a violation of any of the provisions of sections 408i–408q of this title prescribed for the government of said park and for the protection of the animals, birds, and fish in said park, and to try the person so charged, and, if found guilty, to impose punishment and to adjudge the forfeiture prescribed. In all cases of conviction an appeal shall lie from the judgment of said commissioner to the United States District Court for the Western District of Michigan; and the United States district court in the aforementioned district shall prescribe the rules of procedure and practice for said commissioner in the trial of cases and for appeal to the said United States district court. (Mar. 6, 1942, ch. 150, § 5, 56 Stat. 134.)

§ 408n. Same; jurisdiction over crimes not covered by section 408k; bail.

The park commissioner provided for in sections 408i–408q of this title shall also have power to issue process as hereinbefore provided for the arrest of any person charged with the commission within said park of any criminal offense not covered by the provisions of section 408k of this title, to hear the evidence introduced, and, if he is of the opinion that probable cause is shown for holding the person so charged for trial, shall commit such person for further appropriate action, and certify a transcript of the record of his proceedings and the testimony in such case to the district court, which court shall have jurisdiction of the case: *Provided*, That the said commissioner may grant bail in all cases according to the laws of the United States. (Mar. 6, 1942, ch. 150, § 6, 56 Stat. 135.)

§ 408o. Same; salary.

The park commissioner provided for in sections 408i–408q of this title shall be paid an annual salary, as appropriated for by Congress. (Mar. 6, 1942, ch. 150, § 7, 56 Stat. 135.)

§ 408p. Fees, costs, and expenses; certification, approval, and payment.

All fees, costs, and expenses arising in cases under sections 408i–408q of this title and properly chargeable to the United States shall be certified, approved, and paid as are like fees, costs, and expenses in the courts of the United States. (Mar. 6, 1942, ch. 150, § 8, 56 Stat. 135.)

§ 408q. Same; disposition of fees, fines, costs, and expenses.

All fees, fines, and costs and expenses imposed and collected shall be deposited by the commissioner, or by the marshal of the United States collecting the same, with the clerk of the United States District Court for the Western District of Michigan. (Mar. 6, 1942, ch. 150, § 9, 56 Stat. 135.)

THE NATIONAL MILITARY PARKS

§ 423. Petersburg National Military Park; establishment.

TRANSFER OF PORTION OF LANDS TO SECRETARY OF WAR

Act June 5, 1942, ch. 345, 56 Stat. 322, provided: "That the Secretary of the Interior shall transfer to the Secretary of War jurisdiction over all lands owned by the United States lying south and east of the Hickory Hill Road within the Petersburg National Military Park in the Commonwealth of Virginia. Upon the date of the transfer, the lands shall cease to be a part of the Petersburg National Military Park and the Secretary of War shall thereafter administer the lands for military purposes."

§ 424a–1. Same; acceptance of donations of lands and other property on Signal Mountain.

The Secretary of the Interior, in his discretion, is hereby authorized to accept, on behalf of the United States, donations of lands, buildings, structures, and other property, or interests therein, on Signal Mountain near Chattanooga, Tennessee, for addition to the Chickamauga-Chattanooga National Military Park, the title to such property or interests to be satisfactory to him. Upon acquisition, such lands shall be a part of the Chickamauga-Chattanooga National Military Park and shall be subject to all laws and regulations applicable thereto. (Mar. 5, 1942, ch. 148, § 1, 56 Stat. 133.)

§ 424a–2. Same; conveyance of portion of Park to Georgia.

The Secretary of the Interior, in his discretion, is hereby authorized to convey, without consideration but under such terms and conditions as he may deem advisable, to the State of Georgia all of lot 78 and approximately one hundred and fifty acres of lot 114, Eleventh District, fourth section, of Dade County, Georgia, now a part of the Chickamauga-Chattanooga National Military Park. (Mar. 5, 1942, ch. 148, § 2, 56 Stat. 133.)

§ 430i. Guilford Courthouse National Military Park.

ABOLISHMENT OF COMMISSION

Act Oct. 9, 1942, ch. 583, 56 Stat. 778, provided: "That the Guilford Courthouse National Military Park Commission, established pursuant to the Act of March 2, 1917 (39 Stat. 996; 16 U. S. C. 430i), is abolished effective at the expiration, on October 18, 1941, of the current appointment of the resident commissioner."

NATIONAL AND INTERNATIONAL MONUMENTS AND MEMORIALS (New)

§ 450y. Coronado International Memorial; establishment.

For the purpose of permanently commemorating the explorations of Francisco Vásquez de Coronado, the President of the United States is authorized to declare, by proclamation, any lands within the following-described area, subject to all valid existing rights, to be established as the "Coronado International Memorial":

Gila and Salt River meridian: Township 24 south, range 20 east, section 10, south half southwest quarter, south half southeast quarter; section 11, south half southwest quarter; section 13, southwest quarter northwest quarter, south half; section 14, northwest quarter, south half, northwest quarter northeast quarter, south half northeast quarter; section 15, all; section 22, all; section 23, all; section 24, all; township 24 south, range 21 east, section 17, south half southwest quarter; section 18, southwest quarter, south half southeast quarter; section 19, all; section 20, lots 3 and 4; aggregating approximately two thousand eight hundred and eighty acres: *Provided,* That said proclamation shall not be issued until the President of the United States shall have been advised through official channels that the Government of Mexico has established, or provided for the establishment of, an area of similar type and size adjoining the area described herein. (Aug. 18, 1941, ch. 365, § 1, 55 Stat. 630.)

CROSS REFERENCES

Coronado National Forest, see section 482h of this title.

§ 450y–1. Same; administration by National Park Service.

The National Park Service, under the direction of the Secretary of the Interior, shall promote and regulate the use of the Coronado International Memorial for the benefit and enjoyment of the people of the United States. Insofar as applicable and not in conflict with sections 450y to 450y–4 of this title, and sections 1, 2–4, 22, 43 of this title, providing for the establishment of a National Park Service, as amended and supplemented, shall govern the promotion and regulation of the designated memorial area: *Provided,* That nothing in sections 450y to 450y–4 of this title shall be construed to authorize any recreational or other development by the National Park Service within the sixty-foot strip north of the international boundary between the United States and Mexico withdrawn by proclamation of the President dated May 27, 1907 (35 Stat., part II, p. 2136), unless such development has received the prior approval of the Secretary of State. (Aug. 18, 1941, ch. 365, § 2, 55 Stat. 630.)

§ 450y–2. Same; grazing and mining within memorial area.

The Secretary of the Interior, under such regulations as shall be prescribed by him, which regulations shall be substantially similar to those now in effect, shall permit—

(a) Grazing of livestock within the memorial area to the extent now permitted within the said area when such grazing will not interfere with recreational development authorized by sections 450y to 450y–4 of this title; and

(b) Prospecting and mining within the memorial area, when not inconsistent with the public uses thereof. Rights to minerals in the area shall not extend to the lands containing such minerals, but the Secretary of the Interior shall grant rights to use so much of the surface of the lands as may be required for all purposes reasonably incident to the mining and removal of the minerals. (Aug. 18, 1941, ch. 365, § 3, 55 Stat. 631.)

§ 450y–3. Same; construction of fences.

In the administration of the memorial area the Secretary shall not permit the construction of fences except (a) along the international boundary, (b) beside memorial roads or approach roads, and (c) around memorial areas within which improvements have been located by the National Park Service: *Provided,* That any roads constructed within the memorial area by the National Park Service shall include necessary cattle underpasses properly located for the passage of cattle across such roads: *And provided further,* That the right to the exclusive beneficial consumptive use for stock-watering purposes of any water heretofore developed or used for such purposes within the memorial area shall remain in the present holders thereof, their heirs, assigns, successors, and administrators, so long as such water continues to be used exclusively for such purposes: *And provided further,* That nothing in sections 450y to 450y–4 of this title shall be construed to alter or affect any water right in the State of Arizona or the jurisdiction of said State over its waters: *And provided further,* That neither roads nor public campgrounds shall be constructed by the National Park Service within the south half southwest quarter of said section 10. (Aug. 18, 1941, ch. 365, § 4, 55 Stat. 631.)

§ 450y–4. Same; acquisition of property; donations.

Upon submission of title satisfactory to him, the Secretary of the Interior, on behalf of the United States, may accept lands and interests in lands which are within the memorial area but are not in Federal ownership and which are offered to the United States without cost. (Aug. 18, 1941, ch. 365, § 5, 55 Stat. 631.)

§ 450z. Organ Pipe Cactus National Monument; disposal of minerals and mining rights.

Within the Organ Pipe Cactus National Monument in Arizona all mineral deposits of the classes and kinds now subject to location, entry, and patent under the mining laws of the United States shall be, exclusive of the land containing them, subject to disposal under such laws, with right of occupation and use of so much of the surface of the land as may be required for all purposes reasonably incident to the mining or removal of the minerals and under such general regulations as may be prescribed by the Secretary of the Interior. (Oct. 27, 1941, ch. 459, 55 Stat. 745.)

RECREATIONAL DEMONSTRATION PROJECTS
(New)

§ 459r. Disposition of recreational demonstration projects.

Except as provided in section 459s of this title, the Secretary of the Interior is authorized, with the approval of the President, to convey or lease to the States or to the political subdivisions thereof, without consideration, any or all of the recreational demonstration projects and lands, improvements, and equipment comprised within such projects transferred to him by Executive Order Numbered 7496, dated November 14, 1936, or any parts of such projects, when in his judgment such grantees or lessees are adequately prepared to administer, operate, and maintain such project areas for public park, recreational, and conservation purposes, or he may, with the approval of the President, transfer to other Federal agencies any of the aforesaid recreational demonstration areas that may be of use to such agencies. (June 6, 1942, ch. 380, § 1, 56 Stat. 326.)

EX. ORD. NO. 7496. TRANSFER OF RECREATIONAL DEMONSTRATION PROJECTS

Ex. Ord. No. 7496, Nov. 14, 1936, 1 F. R. 1946, provided:

By virtue of and pursuant to the authority vested in me by Title II of the National Industrial Recovery Act (48 Stat. 200) (Title 15, §§ 701–712), the Emergency Relief Appropriation Act of 1935 (49 Stat. 115), and the Emergency Relief Appropriation Act of 1936 (Public, No. 739, 74th Congress), (Title 15, ch. 16 note) I hereby order as follows:

1. There is transferred from the Resettlement Administration to the Secretary of the Interior (a) all the real and personal property or any interest therein, together with all contracts, options, rights and interests, books, papers, memoranda, records, etc., acquired by the Resettlement Administration in connection with the recreational demonstration projects set forth in the attached schedule with funds appropriated or made available to carry out the provisions of the National Industrial Recovery Act by the Fourth Deficiency Act, fiscal year 1933 (48 Stat. 274, 275), and by the Emergency Appropriation Act, fiscal year 1935 (48 Stat. 1055), and with funds appropriated by the Emergency Relief Appropriation Act of 1935 (49 Stat. 115), and by the Emergency Relief Appropriation Act of 1936 (Public No. 739, 74th Congress), (Title 15, ch. 16 note) and (b) all personnel, whether in the District of Columbia or elsewhere, now employed in connection with the acquisition of land for those recreational demonstration projects, together with all administration personnel records pertaining to the employees transferred, and to those employees engaged in development activities as of July 31, 1936, who were released by the Resettlement Administration on that date to permit the Department of the Interior to enter them on its rolls as of August 1.

2. There is transferred and allocated to the Secretary of the Interior all balances of appropriations heretofore made available to or allotted for expenditure by the Resettlement Administration both for acquiring land for the recreational demonstration projects set forth in the attached schedule and for developing those projects, under the said National Industrial Recovery Act, Fourth Deficiency Act, fiscal year 1933, Emergency Appropriation Act, fiscal year 1935, Emergency Relief Appropriation Act of 1935, and Emergency Relief Appropriation Act of 1936, to be used for the purposes for which such funds were made available or allotted to the Resettlement Administration. The Secretary of the Interior shall assume all outstanding obligations, commitments, and encumbrances heretofore incurred by the Resettlement Administration in connection with the said projects.

3. The Secretary of the Interior is authorized, through the National Park Service, to complete and administer the projects transferred to him by this Executive Order and to exercise with respect to any real or personal property or any interest therein, contracts, options, rights and interests, books, papers, memoranda, and records acquired in connection with such projects, all the powers and functions given to the Resettlement Administration in connection therewith by Executive Orders Nos. 7027 and 7028 of April 30, 1935, and April 30, 1935, respectively.

4. The Secretary of the Interior is authorized to prescribe such rules and regulations as may be necessary to carry out the administrative functions transferred and delegated to him by this Executive Order.

Schedule of Recreational Demonstration Projects

OP No.	*RA No.*	*Name*
65–11–24	LD–ME–2	Camden Hills
56–143	LP–ME–2	Camden Hills
65–11–25	LD–ME–3	Acadia
56–144	LP–ME–3	Acadia
65–25–340	LD–MD–4	Catoctin
56–147	LP–MD–4	Catoctin
65–13–145	LD–NH–1	Bear Brook
56–183	LP–NH–1	Bear Brook
65–23–3466	LD–PA–6	Racoon Creek
56–232	LP–PA–6	Racoon Creek
65–23–3467	LD–PA–7	French Creek
56–233	LP–PA–7	French Creek
65–23–3468	LD–PA–8	Laurel Hill
56–234	LP–PA–8	Laurel Hill
65–23–3469	LD–PA–11	Blue Knob
56–235	LP–PA–11	Blue Knob
65–23–3470	LD–PA–12	Hickory Run
56–236	LP–PA–12	Hickory Run
65–16–365	LD–RI–2	Beach Pond
56–238	LP–RI–2	Beach Pond
65–51–3019	LD–MI–4	Waterloo
56–152	LP–MI–4	Waterloo
65–51–3020	LD–MI–6	Yankee Springs
56–153	LP–MI–6	Yankee Springs
65–71–4637	LD–MN–7	St. Croix
56–160	LP–MN–7	St. Croix
65–54–1683	LD–IL–5	Pere Marquette
56–126	LP–IL–5	Pere Marquette
65–52–2067	LD–IN–5	Versailles
56–129	LP–IN–5	Versailles
65–52–2068	LD–IN–6	Winemac
56–130	LP–IN–6	Winemac
65–55–2838	LD–MO–6	Lake of the Ozarks
56–167	LP–MO–6	Lake of the Ozarks
65–55–2839	LD–MO–7	Cuivre River
56–168	LP–MO–7	Cuivre River
65–55–2840	LD–MO–8	Montserrat
56–169	LP–MO–8	Montserrat
65–43–1491	LD–KY–4	Otter Creek
56–136	LP–KY–4	Otter Creek
65–32–1133	LD–NC–8	Crabtree Creek
56–203	LP–NC–8	Crabtree Creek
65–32–1134	LD–NC–11	Appalachian National Parkway (Blue Ridge Parkway)
56–204	LP–NC–11	Appalachian National Parkway (Blue Ridge Parkway)
65–44–1315	LD–TN–11	Montgomery Bell
56–266	LP–TN–11	Montgomery Bell
65–44–1316	LD–TN–12	Shelby Forest Park
56–267	LP–TN–12	Shelby Forest Park
65–44–1317	LD–TN–13	Falls Creek Falls
56–268	LP–TN–13	Falls Creek Falls
65–31–1155	LD–VA–5	Swift Creek
56–277	LP–VA–5	Swift Creek
65–31–1156	LD–VA–6	Chopawamsic
56–278	LP–VA–6	Chopawamsic
65–31–1158	LD–VA–7	Shenandoah National Park
56–279	LP–VA–7	Shenandoah National Park
65–31–1516	LD–VA–8	Appalachian National Park

Schedule of Recreational Demonstration Projects—Con.

OP No.	*RA No.*	*Name*
56-280	LP-VA-8	Appalachian National Park
65-31-1157	LD-VA-9	Bull Run
56-281	LP-VA-9	Bull Run
65-31-1159	LD-VA-13	Waysides
56-282	LP-VA-13	Waysides
65-61-1184	LD-AL-11	Oak Mountain
56-96	LP-AL-11	Oak Mountain
65-34-3167	LD-GA-9	Hard Labor Creek
56-120	LP-GA-9	Hard Labor Creek
65-34-3168	LD-GA-11	Alex Stephens Memorial
56-121	LP-GA-11	Alex Stephens Memorial
65-34-3169	LD-GA-12	Pine Mountain
56-122	LP-GA-12	Pine Mountain
65-33-1838	LD-SC-7	Cheraw
56-243	LP-SC-7	Cheraw
65-33-1839	LD-SC-8	Kings Mountain
56-244	LP-SC-8	Kings Mountain
65-33-1840	LD-SC-12	Waysides
56-245	LP-SC-12	Waysides
65-73-221	LD-ND-12	Roosevelt Park
56-216	LP-ND-12	Roosevelt Park
65-74-1475	LD-SD-14	Badlands
56-259	LP-SD-14	Badlands
65-74-1476	LD-SD-15	Custer Park
56-260	LP-SD-15	Custer Park
65-65-695	LD-OK-9	Lake Murray
56-225	LP-OK-9	Lake Murray
65-03-1801	LD-CF-5	Mendocino Woodlands
56-104	LP-CF-5	Mendocino Woodlands
65-83-245	LD-WY-2	Lake Guernsey
56-297	LP-WY-2	Lake Guernsey
65-94-677	LD-OR-4	Silver Creek
56-299	LP-OR-4	Silver Creek
65-85-932	LD-NM-14	White Sands
56-197	LP-NM-14	White Sands

§ 459s. Lands for certain projects added to certain projects.

From and after June 6, 1942, the lands acquired for the Acadia, French Creek, Shenandoah, and White Sands recreational demonstration projects shall be added to and become a part of Acadia National Park, Hopewell Village National Historic Site, Shenandoah National Park, and White Sands National Monument, in the order named above, subject to all laws, rules, and regulations applicable to the respective areas to which such recreational demonstration projects are added: *Provided*, That within six months after June 6, 1942, the Secretary of the Interior shall file with The National Archives a map of each recreational demonstration project enumerated in this section. (June 6, 1942, ch. 380, § 2, 56 Stat. 327.)

§ 459t. Secretary of the Interior authorized to execute deeds and leases for project lands; inclusion of conditional covenants.

The Secretary of the Interior is authorized to execute on behalf of the United States all necessary deeds and leases to effect the purposes of sections 459r–459t. Every such deed or lease shall contain the express condition that the grantee or lessee shall use the property exclusively for public park, recreational, and conservation purposes, and the further express condition that the United States assumes no obligation for the maintenance or operation of the property after the acceptance of such deed or during the term of such lease, and may contain such other conditions not inconsistent with such express conditions as may be agreed upon by the Secretary and the grantee or lessee: *Provided*, That the title and right to possession of any lands so conveyed or leased, together with the improvements thereon, shall revert to the United States upon a finding by the Secretary, after notice to such grantee or lessee and after an opportunity for a hearing, that the grantee or lessee has not complied with such conditions during a period of more than three years, which finding shall be final and conclusive, and such lands and improvements thereon, upon such reversion to the United States, shall be returned to the jurisdiction of the Department of the Interior and upon determination of the Secretary may be considered as surplus real property to be disposed of in accordance with sections 304a, 304b–304e of Title 40. (June 6, 1942, ch. 380, § 3, 56 Stat. 327.)

Chapter 2.—THE NATIONAL FORESTS

ESTABLISHMENT AND ADMINISTRATION

Sec.
471e. Same; extension of boundaries of Sequoia National Forest (New).
482i. Plumas National Forest; offer of lands; additions; mining rights (New).

ESTABLISHMENT AND ADMINISTRATION

§ 471e. Same; extension of boundaries of Sequoia National Forest.

Subject to existing valid claims, the boundaries of the Sequoia National Forest, California, be, and they are hereby, extended to include the following described lands, which shall hereafter be subject to the laws, rules, and regulations relating to said national forest:

Southwest quarter southwest quarter section 7; section 16 and section 17; east half northeast quarter, southwest quarter northeast quarter, southeast quarter northwest quarter, east half southeast quarter section 18; east half northwest quarter, northwest quarter northwest quarter, northeast quarter section 20; northwest quarter northwest quarter section 21; and tract numbered 48 in the southeast quarter section 28, all in township 21 south, range 31 east, of the Mount Diablo meridian in California. (Dec. 9, 1942, ch. 712, 56 Stat. 1044.)

§ 482h. Coronado National Forest; mining rights.

CROSS REFERENCES

Coronado International Memorial, see section 450y et seq. of this title.

§ 482i. Plumas National Forest; offer of lands; additions; mining rights.

Within the following-described areas any lands not in Government ownership which are found by the Secretary of Agriculture to be chiefly valuable for national-forest purposes may be offered in exchange under the provisions of sections 485 and 486 of this title, upon notice as therein provided and upon acceptance of title, shall become parts of the Plumas National Forest; and any of such described areas in Government ownership found by the Secretaries of Agriculture and the Interior to be chiefly valuable for national-forest purposes and not now parts of any national forest may be added to said

national forest as herein provided by proclamation of the President, subject to all valid claims and provisions of existing withdrawals: *Provided*, That any lands received in exchange under the provisions of this section shall be open to mineral locations, mineral development, and patent in accordance with the mining laws of the United States:

Township 18 north, range 7 east, Mount Diablo base and meridian, California: Sections 3, 4, 5, 9, 10, 11, 12, 13, 15, 22, 23, 26, and 27. (June 5, 1942, ch. 334, 56 Stat. 311.)

§ 485. Exchange of lands in national forests; reservations of timber, minerals, or easements.

MINNESOTA LANDS

Act Dec. 7, 1942, ch. 691, 56 Stat. 1042 authorized the exchange of certain lands owned by Minnesota contiguous to or situated within the exterior boundaries of any National park, National forest, land-use project, or any Federal reservation, and required lands so acquired should become a part of the National park, National forest, land-use project, or other Federal reservation to which they were contiguous or within the exterior boundaries of which they were located, and that they should be subject to the rules and regulations applicable thereto.

§ 501a. Evaluation of receipts for sections 500 and 501.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 421; act July 22, 1942, ch. 516, § 1, 56 Stat. 680.

Chapter 3.—FOREST PROTECTION; FOREST SERVICE; REFORESTATION

Sec.
578a. Rental of Forest Service equipment to non-Federal agencies (New).
580. Use of Forest Service appropriations for repair, etc. of equipment (New).

§ 571a. Same; maximum allowance on construction costs.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 421; act July 22, 1942, ch. 516, § 1, 56 Stat. 679.

§ 578. Rental of Forest Service equipment to Federal agencies.

Catchline was changed to read as above.

§ 578a. Rental of Forest Service equipment to non-Federal agencies.

The Forest Service may rent equipment for fire-control purposes to State, county, private, or other non-Federal agencies cooperating with the Forest Service in fire control under the terms of written cooperative agreements, the amount collected for such rental to be credited to appropriations currently available at the time payment is received. (July 1, 1941, ch. 267, § 1, 55 Stat. 422; July 22, 1942, ch. 516, § 1, 56 Stat. 679.)

§ 579. Purchase of improvements in lieu of construction.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 422; act July 22, 1942, ch. 516, § 1, 56 Stat. 680.

§ 580. Use of Forest Service appropriations for repair, etc., of equipment.

The appropriations for the work of the Forest Service available for the operation, repair, maintenance, and replacement of motor and other equipment may be reimbursed for use of such equipment on projects of the Forest Service chargeable to other appropriations, or on work of other Federal agencies, when requested by such agencies, reimbursement to be made from appropriations applicable to the work on which used at rental rates fixed by the Chief Forester based on the actual or estimated cost of operation, repair, maintenance, depreciation, and equipment management control, and credited to appropriations currently available at the time adjustment is effected. (July 1, 1941, ch. 267, § 1, 55 Stat. 421; July 22, 1942, ch. 516, § 1, 56 Stat. 679.)

Chapter 3A.—UNEMPLOYMENT RELIEF THROUGH PERFORMANCE OF USEFUL PUBLIC WORK

CIVILIAN CONSERVATION CORPS

Sec.
584f–1. Annual expenditures per enrollee (New).

CROSS REFERENCES

Use of Corps to protect war industries, utilities, and resources subject to forest fire hazards, see section 638 of Appendix to Title 50, War.

CIVILIAN CONSERVATION CORPS

§ 584. Establishment of Corps; vocational and educational training; duration of subchapter.

LIQUIDATION OF C. C. C.

Act July 2, 1942, ch. 475, title II, 56 Stat. 569, appropriated funds to enable the Director of the Civilian Conservation Corps to provide for the liquidation of the Civilian Conservation Corps and provided that "said liquidation shall be completed as quickly as possible but in any event not later than June 30, 1943."

§ 584f–1. Annual expenditures per enrollee.

The over-all expenditure per enrollee per year shall not exceed $1,000: *Provided*, That such limit of $1,000 may be exceeded if the average enrollee strength is below two hundred and ten thousand enrollees. (July 1, 1941, ch. 269, title I, § 1, 55 Stat. 473, as amended Aug. 25, 1941, ch. 409, title IV, § 1, 55 Stat. 683.)

AMENDMENTS

1941—Act Aug. 25, 1941, cited to text, added proviso.

§ 584n. Disposal of surplus property.

TRANSFER OF EQUIPMENT

Act Dec. 23, 1941, ch. 621, 55 Stat. 855, provided for the transfer during the fiscal years 1942 and 1943 of any motor or other equipment of the Civilian Conservation Corps to any department, etc. of the Government when directed by the Bureau of the Budget before July 1, 1943.

Act July 2, 1942, ch. 475, title II, 56 Stat. 569, authorized the disposition during the fiscal year 1943, of camp buildings and housekeeping and camp maintenance equipment no longer needed for Civilian Conservation Corps purposes.

§ 584n–1. Exchange of equipment.

The Director of the Civilian Conservation Corps may authorize the exchange of motor-propelled and horse-drawn vehicles, tractors, road equipment, and boats, and parts, accessories, tires, or equipment thereof, in whole or in part payment for vehicles, tractors, road equipment, or boats, or parts, accessories, tires, or equipment of such vehicles, tractors, road equipment, or boats which the corps has acquired. (As amended July 1, 1941, ch. 269, title II, 55 Stat. 473.)

AMENDMENTS

1941—Act July 1, 1941, cited to text, added words "of the Civilian Conservation Corps" after "Director" and substituted "acquired" for "purchased" at end of section.

Chapter 3B.—SOIL CONSERVATION

Sec.

590l–2. Furnishing photographs, mosaics, and maps required in soil conservation operations of Department of the Interior (New).

§ 590a. Prevention of soil erosion; surveys and investigations; preventive measures; cooperation with agencies and persons; acquisition of land.

TRANSFER OF FUNCTIONS

Soil Conservation Service consolidated with other agencies into Agricultural Conservation and Adjustment Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 590e. Soil Conservation Service; establishment; utilization and transfer of existing governmental agencies.

TRANSFER OF FUNCTIONS

Soil Conservation Service consolidated with other agencies into Agricultural Conservation and Adjustment Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 590h. Payments and grants of aid.

(a) Duration of authority of Secretary of Agriculture.

In order to carry out the purposes specified in section 590g (a) of this title during the period necessary to afford a reasonable opportunity for legislative action by a sufficient number of States to assure the effectuation of such purposes by State action and in order to promote the more effective accomplishment of such purposes by State action thereafter, the Secretary shall exercise the powers conferred in this section during the period prior to January 1, 1947, except with respect to farming operations commenced in any State after the effective date of a State plan for such State approved pursuant to section 590g of this title. No such powers shall be exercised after December 31, 1946, except with respect to payments or grants in connection with farming operations carried out prior to January 1, 1947.

(b) Payments and grants of aid; local, county, state committees; rules and regulations.

* * * * *

Notwithstanding any other provision of law, in making available conservation materials consisting of seeds, seed inoculants, fertilizers, liming and other soil-conditioning materials, trees, or plants, or in making available soil-conserving or soil-building services, to agricultural producers under this subsection, the Secretary may make payments, in advance of determination of performance by the producers, to persons who fill purchase orders covering approved conservation materials or covering soil-conserving or soil-building services, furnished to producers at not to exceed a fair price fixed in accordance with regulations to be prescribed by the Secretary, or who render services to the Secretary in delivering to producers approved conservation materials, for the carrying out, by the producers, of soil-building or soil-conserving practices approved by the Secretary.

(c) Apportionment of acreage allotments.

(1) * * * *

(2) In the case of wheat, the allotment to any county shall be apportioned annually by the Secretary, through the local committees, among the farms within such county on the basis of tillable acres, crop-rotation practices, type of soil, and topography. Not more than 3 per centum of such county allotment shall be apportioned to farms on which wheat has not been planted during any of the three marketing years immediately preceding the marketing year in which the allotment is made. Notwithstanding any other provision of this section, the allotments established, or which would have been established, for any farm acquired in 1940 or thereafter by the United States for national-defense purposes shall be placed in an allotment pool and shall be used only to establish allotments for other farms owned or acquired by the owner of the farm so acquired by the United States. The allotments so made for any farm, including a farm on which wheat has not been planted during any of the three marketing years preceding the marketing year in which the allotment is made, shall compare with the allotments established for other farms in the same area which are similar except for the past acreage of wheat.

* * * * *

(e) Distribution of payments among landlords, tenants, and sharecroppers.

Payments made by the Secretary to farmers under subsection (b) shall be divided among the landlords, tenants, and sharecroppers of any farm, with respect to which such payments are made, in the same proportion that such landlords, tenants, and sharecroppers are entitled to share in the proceeds of the agricultural commodity with respect to which such payments are made, or, effective with respect to the 1942 and subsequent farm programs, in the event of acquisition of title to, or lease of, any farm for use in connection with the national war effort which caused the producers on such farms to lose, prior to the time of harvest, their interests in the crops plants thereon, or the proceeds thereof, payments with respect to such crops, to the extent that full compensation for the loss of payments with respect thereto in connection with such acquisition or lease was not made to such producers, shall be divided among the landlords, tenants, and sharecroppers on such farm in the proportion which it is determined that such producers would have been entitled to share in the proceeds of such crops but for such acquisition or lease: *Provided*, That payments based on soil-building or soil-conserving practices shall be divided in proportion to the extent which such landlords, tenants, and sharecroppers contribute to the carrying out of such practices. Such payments shall be paid by the Secretary directly to the landlords, tenants, or sharecroppers entitled thereto, and shall be computed at rates which will permit the Secretary to set aside out of the funds available for the making of such payments for each year an amount sufficient to permit the increases herein specified to be made within the limits of the funds so available.

If with respect to any farm the total payment to any person for any year would be:

(1) Not more than $20, the payment shall be increased by 40 per centum;

(2) More than $20 but not more than $40, the payment shall be increased by $8, plus 20 per centum of the excess over $20;

(3) More than $40 but not more than $60, the payment shall be increased by $12, plus 10 per centum of the excess over $40;

(4) More than $60 but not more than $186, the payment shall be increased by $14; or

(5) More than $186 but less than $200, the payment shall be increased to $200.

In the case of payments of more than $1, the amount of the payment which shall be used to calculate the 40-, 20-, and 10-per-centum increases under clauses (1), (2), and (3) shall not include that part, if any, of the payment which is a fraction of a dollar.

Beginning with the calendar year 1939, no total payment for any year to any person under such subsection (b) shall exceed $10,000. In the case of payments made to any individual, partnership, or estate on account of performance on farms in different States, Territories, or possessions, the $10,000 limitation shall apply to the total of the payments for each State, Territory, or possession, for a year and not to the total of all such payments. (As amended June 21, 1941, ch. 217, 55 Stat. 257; Dec. 26, 1941, ch. 626, § 1, 55 Stat. 860; Feb. 6, 1942, ch. 44, § 4, 56 Stat. 53; Sept. 29, 1942, ch. 568, 56 Stat. 761.)

* * * * *

AMENDMENTS

1942—Subsec. (a) was amended by act Dec. 26, 1941, cited to text, which substituted "January 1, 1947" for "January 1, 1942" and "December 31, 1946" for "December 31, 1941".

Subsec. (c) (2) was amended by act Feb. 6, 1942, cited to text, which added last two sentences.

Subsec. (e), first sentence, was amended by act Sept. 29, 1942, cited to text.

1941—Subsec. (a) was amended by act Dec. 26, 1941, cited to text, which substituted "January 1, 1947" for "January 1, 1942" and "December 31, 1946" for "December 31, 1941".

Subsec. (b), par. beginning with words "Notwithstanding any other provisions of law" was added by act June 21, 1941, cited to text.

PAYMENTS TO SHARECROPPERS FOR YEARS 1940 AND 1941

Department of Agriculture Appropriation Act of 1942, act July 1, 1941, ch. 267, § 1, 55 Stat. 436 as amended Dec. 22, 1941, ch. 611, 55 Stat. 850, provided in part: "notwithstanding any other provision of law, persons who in 1940 and 1941 carried out farming operations as landlords, tenants, or sharecroppers on cropland owned by the United States Government and who complied with the terms and conditions of the 1940 and 1941 agricultural conservation programs, formulated pursuant to sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, as amended (sections 590i–590q of this title), shall be entitled to apply for and receive payments, or to retain payments heretofore made, for their participation in said program to the same extent as other producers, and wherever in either of such years the acquisition of title to, or lease of, any farm for use in the national-defense program caused the producers to lose their interest in the crops planted thereon, or the proceeds thereof, prior to the time of harvest, the landlord, tenants, and sharecroppers on such farm in such year shall be entitled to apply for and receive the payments which they would have received under the agricultural conservation program for such year if they had been permitted to retain their interest in such crops, or the proceeds thereof, to the extent that it does not clearly appear that in connection with such acquisition full compensation was made for the failure to receive such payments."

PAYMENTS TO SHARECROPPERS FOR YEAR 1942

Act July 22, 1942, ch. 516, § 1, 56 Stat. 692, provided: "That notwithstanding any other provision of law, persons who in 1942 carry out farming operations as tenants or sharecroppers on cropland owned by the United States Government and who comply with the terms and conditions of the 1942 agricultural conservation program, formulated pursuant to sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, as amended (sections 590i–590q of this title), shall be entitled to apply for and receive payments, or to retain payments heretofore made, for their participation in said program to the same extent as other producers."

§ 590i–1. Furnishing photographs, mosaics, and maps required by Soil Conservation Service.

REPEATED.—Act July 1, 1941, ch. 267, § 1, 55 Stat. 434; act July 22, 1942, ch. 516, § 1, 56 Stat. 691.

TRANSFER OF FUNCTIONS

Soil Conservation Service consolidated with other agencies into Agricultural Conservation and Adjustment Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 590i–2. Furnishing photographs, mosaics, and maps required in soil conservation operations of Department of the Interior.

Reproductions of such aerial or other photographs, mosaics, and maps as shall be required in connection with the authorized soil and moisture conservation operations of the Department of the Interior may be furnished to cooperating persons or agencies and to Government agencies at the estimated cost of furnishing such reproductions, and to other persons or agencies at such prices (not less than estimated cost of furnishing such reproductions) as the Secretary may determine, the money received from such sales to be deposited in the Treasury to the credit of this appropriation. (June 28, 1941, ch. 259, § 1, 55 Stat. 306; July 2, 1942, ch. 473, § 1, 56 Stat. 508.)

§§ 590*l*, 590m.

TRANSFER OF FUNCTIONS

Federal Crop Insurance Corporation consolidated with other agencies into Agricultural Conservation and Adjustment Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

Chapter 3C.—WATER CONSERVATION

CONSERVATION AND UTILIZATION PROJECTS

Sec.
590z–11. Delegation of powers and duties by Secretary of Interior (New).

CONSERVATION AND UTILIZATION PROJECTS

§ 590y. Authorization and purpose of investigation, construction, and maintenance of projects; title to projects; limitation on costs.

For the purpose of stabilizing water supply and thereby rehabilitating farmers on the land and providing opportunities for permanent settlement of farm families, the Secretary of the Interior (herein-

after referred to as "the Secretary") is hereby authorized to investigate and, upon compliance with the provisions of this subchapter, to construct water conservation and utilization projects in the Great Plains and arid and semiarid areas of the United States, and to operate and maintain each such project in accordance with the provisions of sections 590y to 590z–10 of this title: *Provided,* That the United States shall retain title to the dams, reservoirs, irrigation, and other project works until Congress otherwise provides: *And provided further,* That expenditures from appropriations made directly pursuant to the authority contained in section 590z–10 (*l*) [1] to meet reimbursable construction costs allocated to irrigation as defined in section 590z–2 (b) shall not exceed $1,000,000 for dams and reservoirs in any one project, and that expenditures from appropriations made directly pursuant to the authority contained in section 590z–10 (1) to meet costs allocated to flood control by the Secretary after consultation with the Chief of Engineers, War Department, shall not exceed $500,000 on any one project. (As amended Mar. 7, 1942, ch. 164, 56 Stat. 142.)

[1] So in original. Section 590z–10 has no subdivision lettered "(*l*)" but it does have a clause numbered "(1)."

AMENDMENTS

1942—Act Mar. 7, 1942, cited to text, affected last proviso.

§ 590z–9. Powers and duties of Secretaries of Interior and Agriculture; rules and regulations.

CROSS REFERENCES

Delegation of powers and duties of Secretary of Interior, see section 590z–11 of this title.

§ 590z–11. Delegation of powers and duties by Secretary of Interior.

For the purpose of facilitating and simplifying the administration of the Federal reclamation laws (sections 372, 373, 381, 383, 391, 392, 411, 416, 419, 421, 431, 432, 434, 439, 461, 491, and 498 of Title 43 and Acts amendatory thereof or supplementary thereto) and sections 590y—590z–10 of this title, the Secretary of the Interior is hereby authorized to delegate, from time to time and to the extent and under such regulations as he deems proper, his powers and duties under said laws to the Commissioner of Reclamation, an Assistant Commissioner, or the officer in charge of any office, division, district, or project of the Bureau of Reclamation. (Dec. 19, 1941, ch. 595, 55 Stat. 842.)

Chapter 5B.—WILDLIFE RESTORATION

Sec.

669g–1. Payment of funds to and cooperation with the Territories (New).

§ 669g–1. Payment of funds to and cooperation with the Territories.

The Secretary of the Interior is authorized to cooperate with the Alaska Game Commission, the Division of Game and Fish of the Board of Commissioners of Agriculture and Forestry of Hawaii, the Commissioner of Agriculture and Commerce of Puerto Rico, and the Governor of the Virgin Islands, in the conduct of wildlife-restoration projects, as defined in section 669a of this title, upon such terms and conditions as he shall deem fair, just, and equitable, and is authorized to apportion to said Territories, Puerto Rico, and the Virgin Islands, out of money available for apportionment under sections 669–669j of this title, such sums as he shall determine, not exceeding $25,000 for Alaska, and $10,000 each for Hawaii, Puerto Rico, and the Virgin Islands, in any one year, which apportionments, when made, shall be deducted before making the apportionments to the States provided for by said sections; but the Secretary shall in no event require any of said cooperating agencies to pay an amount which will exceed 25 per centum of the cost of any project. Any unexpended or unobligated balance of any apportionment made pursuant to this section shall be available for expenditure in the Territories, Puerto Rico, or the Virgin Islands, as the case may be, in the succeeding year, on any approved project, and if unexpended or unobligated at the end of such year is authorized to be made available for expenditure by the Secretary of the Interior in carrying out the provisions of sections 715–715d, 715e, 715f–715k, 715*l*–715r of this title. (Sept. 2, 1937, ch. 899, § 8 (a), as added Aug. 18, 1941, ch. 367, 55 Stat. 632.)

Chapter 6.—GAME AND BIRD PRESERVES; PROTECTION

§ 676. Same; hunting, etc., in; regulation; punishment.

Hunting, trapping, killing, or capturing of game animals and birds upon the lands of the United States designated in section 675 of this title shall be unlawful, except under such regulations as may be prescribed from time to time by the Secretary of Agriculture; and any person violating such regulations or the provisions of sections 675–678 of this title shall be deemed guilty of a misdemeanor, and shall, upon conviction in any United States court of competent jurisdiction, be fined in a sum not exceeding $1,000, or be imprisoned for a period not exceeding one year, or shall suffer both fine and imprisonment, in the discretion of the court. It is the purpose of this section to protect from trespass the public lands of the United States and the game animals and birds which may be thereon, and not to interfere with the operation of the local game laws as affecting private or State lands. (June 5, 1920, ch. 247, §§ 2, 3, 41 Stat. 986.)

§ 677. Same; inclosure.

The State of South Dakota is hereby authorized and permitted to erect and maintain a good substantial fence, inclosing in whole or in part Custer State Park Game Sanctuary. The State shall erect and maintain such gates in this fence as may be required by the authorized agents of the Federal Government in administering this game sanctuary and the adjoining national forest lands, and may erect and maintain such additional inclosures as may be agreed upon with the Secretary of Agriculture. The right of the State to maintain this fence shall continue so long as Custer State Park Game Sanctuary is also given similar protection by the laws of the State of South Dakota. (June 5, 1920, ch. 247, § 4, 41 Stat.

§ 682. Game refuge in Ozark National Forest.

The President of the United States is authorized to designate such national forest lands within the Ozark National Forest, within the State of Arkansas, as should, in his discretion, be set aside for the protection of game animals, birds, or fish; and whoever shall hunt, catch, trap, willfully disturb, or kill any kind of game animal, game or nongame bird, or fish, or take the eggs of any such bird on any lands so set aside, or in or on the waters thereof, except under such general rules and regulations as the Secretary of Agriculture may from time to time prescribe, shall be fined not more than $500 or imprisoned not more than six months, or both. No lands within the present limits of the fourth congressional district shall be included in such designation. (Feb. 28, 1925, ch. 376, 43 Stat. 1091.)

§ 683. Areas set aside for protection of game and fish; unlawfully taking game or fish.

The President of the United States is authorized to designate such areas on any lands purchased by the United States under the provisions of sections 513–519 and 521 of this title, as should, in his opinion, be set aside for the protection of game animals, birds, or fish. Whoever shall hunt, catch, trap, willfully disturb or kill any kind of game animal, game or nongame bird, or fish, or take the eggs of any such bird on lands set aside, or in or on the waters thereof, except under such general rules and regulations as the Secretary of Agriculture may from time to time prescribe, shall be fined not more than $500 or imprisoned not more than six months, or both. (Aug. 11, 1916, ch. 313, 39 Stat. 476.)

5. Same; hunting, trapping, killing, or capturing game unlawful.

Hunting, trapping, killing, or capturing of game animals and birds upon the lands of the United States within the limits of areas in the Wichita National Forest and in the Grand Canyon National Forest provided for in section 684 of this title shall be unlawful, except under such regulations as may be prescribed from time to time by the Secretary of the Interior and the Secretary of Agriculture, respectively; and any person violating such regulations or the provisions of this section shall be deemed guilty of a misdemeanor, and shall, upon conviction in any United States court of competent jurisdiction, be fined in a sum not exceeding $1,000 or be imprisoned for a period not exceeding one year, or shall suffer both fine and imprisonment, in the discretion of the court. (Jan. 24, 1905, ch. 137, § 2, 33 Stat. 614; June 29, 1906, ch. 3593, § 2, 34 Stat. 607; Reorg. Plan No. II, § 4 (f), eff. July 1, 1939, 4 Fed. Reg. 2731, 53 Stat. 1433.)

CODIFICATION

Words "in the Wichita National Forest and in the Grand Canyon National Forest" were inserted, and "Secretary of the Interior and Secretary of Agriculture, respectively" was substituted for "Secretary of Agriculture" because of Reorg. Plan No. II, cited to text, which transferred the Bureau of Biological Survey from the Department of Agriculture to the Department of the Interior. The Wichita National Forest, which was then administered by that Bureau, was affected by the transfer. However, the Grand Canyon National Forest was administered by the Forest Service and was consequently not affected.

§ 688. Sequoia National Game Preserve.

All parts of township 17 south, ranges 31 and 32 east, and township 18 south, range 31 east, Mount Diablo base and meridian, which are north of the hydrographic divide passing through Farewell Gap, and which are not added to and made part of the Sequoia National Park by the provisions of section 45a of this title, are hereby designated as the Sequoia National Game Refuge, and the hunting, trapping, killing, or capturing of birds and game or other wild animals upon the lands of the United States within the limits of the said area shall be unlawful, except under such regulations as may be prescribed from time to time by the Secretary of Agriculture; and any persons violating such regulations or the provisions of this section shall be deemed guilty of a misdemeanor, and shall, upon conviction in any United States court of competent jurisdiction, be fined in a sum not exceeding $1,000, or by imprisonment for a period not exceeding one year, or shall suffer both fine and imprisonment, in the discretion of the court: *Provided,* That it is the purpose of this section to protect from trespass the public lands of the United States and the game animals which may be thereon, and not to interfere with the operation of the local game laws as affecting private or State lands: *Provided further,* That the lands included in said game refuge shall continue to be parts of the Sequoia National Forest, and nothing contained in this section shall prevent the Secretary of Agriculture from permitting other uses of said lands under and in conformity with the laws and the rules and regulations applicable thereto so far as may be consistent with the purposes for which said game refuge is established. (July 3, 1926, ch. 744, § 6, 44 Stat. 821.)

§ 689a. Same; other uses of land permitted.

The lands included in said game preserve shall continue to be parts of the national forest and nothing contained in sections 689–689d of this title shall prevent the Secretary of Agriculture from permitting other uses of said lands under and in conformity with the laws and rules and regulations applicable thereto so far as any such use may be consistent with the purposes for which said game preserve is established. (July 3, 1926, ch. 776, § 2, 44 Stat. 889.)

§ 689c. Same; rules and regulations; predatory animals.

The Secretary of Agriculture shall execute the provisions of sections 689–689d of this title, and he is hereby authorized to make all needful rules and regulations for the administration of such game preserves in accordance with the purposes of said sections, including regulations for hunting, capturing, or killing predatory animals, such as wolves, coyotes, cougar, and other species destructive to livestock or wildlife within the limits of said game preserve. (July 3, 1926, ch. 776, § 4, 44 Stat. 889.)

§ 689d. Same; acceptance of title to privately owned lands.

Upon the recommendation of the Secretary of Agriculture the Secretary of the Interior is authorized

in his discretion to accept, on behalf of the United States, title to any lands in private ownership within the boundaries of the game preserve established hereby, and make exchange therefor under the provisions of section 485 of this title. (July 3, 1926, ch. 776, § 5, 44 Stat. 889.)

§ 693. Game sanctuaries and refuges in Ouachita National Forest.

For the purpose of providing breeding places and for the protection and administration of game animals, birds, and fish, the President of the United States is hereby authorized, upon the recommendation of the Secretary of Agriculture, to establish by public proclamation certain specified areas within the Ouachita National Forest as game sanctuaries and refuges. (June 13, 1933, ch. 63, § 1, 48 Stat. 128.)

§ 693a. Same; rules and regulations; violations; penalties.

The Secretary of Agriculture shall execute the provisions of this section and section 693 of this title, and he is hereby authorized to prescribe all general rules and regulations for the administration of such game sanctuaries and refuges, and violation of such rules and regulations shall be punished by fine of not more than $500 or imprisonment for not more than six months or both. (June 13, 1933, ch. 63, § 2, 48 Stat. 128.)

§ 694. Fish and game sanctuaries in national forests; establishment by President.

For the purpose of providing breeding places for game birds, game animals, and fish on lands and waters in the national forests not chiefly suitable for agriculture, the President of the United States is hereby authorized, upon recommendation of the Secretary of Agriculture and the Secretary of Commerce and with the approval of the State legislatures of the respective States in which said national forests are situated, to establish by public proclamation certain specified and limited areas within said forests as fish and game sanctuaries or refuges which shall be devoted to the increase of game birds, game animals, and fish of all kinds naturally adapted thereto, but it is not intended that the lands included in such fish and game sanctuaries or refuges shall cease to be parts of the national forests wherein they are located, and the establishment of such fish and game sanctuaries or refuges shall not prevent the Secretary of Agriculture from permitting other uses of the national forests under and in conformity with the laws and the rules and regulations applicable thereto so far as such uses may be consistent with the purposes for which such fish and game sanctuaries or refuges are authorized to be established. (Mar. 10, 1934, ch. 54, § 1, 48 Stat. 400.)

§ 694b. Same; rules and regulations; jurisdiction of States.

The Secretaries of Agriculture and Commerce shall execute the provisions of this section and sections 694 and 694a of this title, and they are hereby jointly authorized to make all needful rules and regulations for the administration of such fish and game sanctuaries or refuges in accordance with the purpose of sections 694–694b of this title, including regulations not in contravention of State laws for hunting, capturing, or killing predatory animals, such as wolves, coyotes, foxes, pumas, and other species destructive to livestock or wild life or agriculture within the limits of said fish and game sanctuaries or refuges: *Provided*, That the present jurisdiction of the States shall not be altered or changed without the legislative approval of such States. (Mar. 10, 1934, ch. 54, § 3, 48 Stat. 401.)

Chapter 7.—PROTECTION OF MIGRATORY GAME AND INSECTIVOROUS BIRDS

HUNTING STAMP TAX

Sec.
718i. Disposal of surplus stamps (New).

MIGRATORY BIRD TREATY ACT

§ 704. Determination as to when and how migratory birds may be taken, killed, or possessed.

REGULATIONS RELATING TO MIGRATORY BIRDS AND CERTAIN GAME MAMMALS

Proc. No. 2345 was further amended by Proc. No. 2501, Aug. 16, 1941, 6 F. R. 4233, 55 Stat. 1692; Proc. No. 2518, Oct. 16, 1941, 6 F. R. 5303, 55 Stat. 1692; Proc. No. 2562, July 14, 1942, 7 F. R. 5471, 56 Stat. —.

* * * * * *

REGULATION 3. MEANS BY WHICH MIGRATORY GAME BIRDS MAY BE TAKEN

The migratory game birds on which open seasons are specified in regulation 4 of these regulations may be taken during such respective open seasons with bow and arrow or with a shotgun not larger than No. 10 gage, fired from the shoulder, except as permitted by regulations 7, 8, 9, and 10 of these regulations, but they shall not be taken with or by means of any automatic-loading or hand-operated repeating shotgun capable of holding more than three shells, the magazine of which has not been cut off or plugged with a one-piece metal or wooden filler incapable of removal through the loading end thereof, so as to reduce the capacity of said gun to not more than three shells at one time in the magazine and chamber combined; they may be taken during the open season from land or water, with the aid of a dog, and from a blind, boat, or floating craft except sinkbox (battery), powerboat, sailboat, any boat under sail, and any craft or device of any kind towed by powerboat or sailboat; but nothing herein shall permit the taking of migratory game birds from or by means, aid, or use of an automobile or aircraft of any kind, or to permit the taking of waterfowl by means, aid, or use of cattle, horses, or mules. * * * (As amended by Proc. No. 2501, Aug. 16, 1941, 6 F. R. 4233, 55 Stat. ——.)

REGULATION 4. OPEN SEASONS ON AND POSSESSION OF CERTAIN MIGRATORY GAME BIRDS

Waterfowl (except snow geese in Beaverhead, Gallatin, and Madison Counties in Montana, in Idaho, and in States bordering on the Atlantic Ocean; Ross' geese, and swans), coots, rails and gallinules, woodcocks, mourning or turtle doves, white-winged doves, and band-tailed pigeons may be taken each day from sunrise to sunset, except in Alexander County, Illinois, geese may be taken only from sunrise to 12:00 o'clock noon, during the open seasons prescribed therefor in this regulation, and they may be taken by the means and in the numbers permitted by regulations 3 and 5 of these regulations, respectively, and when so taken may be possessed in the numbers permitted by regulation 5 any day in any State, Alaska, Puerto Rico, or in the District of Columbia during the period constituting the open season where taken and for an additional period of 30 days next succeeding said open season, but no such bird shall be possessed in any State,

Alaska, Puerto Rico, or the District of Columbia at a time when such State, Alaska, Puerto Rico, or District prohibits the possession thereof. Nothing herein shall be deemed to permit the taking of migratory birds on any reservation or sanctuary established under the Migratory Bird Conservation Act of February 18, 1929 (45 Stat. 1222), (Title 16, §§ 715–715r) nor on any area of the United States set aside under any other law, proclamation, or Executive order for use as a bird, game, or other wildlife reservation, breeding ground, or refuge except insofar as may be permitted by the Secretary of the Interior under existing law, nor on any area adjacent to any such refuge when such area is designated as a closed area under the Migratory Bird Treaty Act (Title 16, §§ 703–711).

Waterfowl and coot. The open seasons on waterfowl (except geese in Alexander County, Illinois, snow geese in Beaverhead, Gallatin, and Madison Counties in Montana, in Idaho, and in States bordering on the Atlantic Ocean; Ross' geese, and swans), and coot, in the several States, Alaska, and Puerto Rico, shall be as follows, both dates inclusive:

In Maine, Michigan, Minnesota, Montana, New Hampshire, North Dakota, Ohio (except Pymatuning Reservoir and one quarter of a mile distant in any direction from said Reservoir), South Dakota, Vermont, Wisconsin, and Wyoming, September 26 to December 4.

On the Pymatuning Reservoir in Ashtabula County, Ohio, and one quarter of a mile distant in any direction from said Reservoir, October 15 to December 23.

In California (except on the Colorado River and within ten miles of its western bank), Colorado, Connecticut, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Massachusetts, Missouri, Nebraska, Nevada, New Jersey, New York (except certain hereinafter designated portions of Essex, Clinton, and Washington Counties) including Long Island, Oklahoma, Oregon, Pennsylvania, Rhode Island, Utah, Washington, and West Virginia, October 15 to December 23.

On the Colorado River in California and within ten miles of its western bank, November 2 to January 10.

In those portions of Essex and Clinton Counties, New York, east of the Delaware and Hudson Railroad tracks and that part of Washington County east of the aforesaid tracks to and including the town of South Bay and all of the waters of South Bay and one mile distant from such waters in any direction, September 26 to December 4.

In Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Louisiana, Maryland, Mississippi, New Mexico, North Carolina, South Carolina, Tennessee, Texas, and Virginia, November 2 to January 10.

In Puerto Rico, December 15 to February 12.

In Fur Districts 1 and 3 in Alaska, as defined in the regulations governing the taking of game in Alaska adopted June 8, 1940 (5 F. R. 2288), September 21 to November 29; and in the remainder of Alaska, September 1 to November 9: *Provided,* That scoters, locally known as sea coots, may be taken in open coastal waters only, beyond outer harbor lines, in Maine and New Hampshire from September 15 to September 30; and in Connecticut, Massachusetts, New York including Long Island, and Rhode Island, from September 15 to October 15, and thereafter from land or water during the open seasons for other waterfowl in these States.

Geese, in Alexander County, Illinois, October 15 to December 13.

Rails and gallinules (except coot). The open season on rails and gallinules (except coot) shall be from September 1 to November 30, both dates inclusive, except as follows:

Alabama, November 20 to January 31.

Louisiana, September 15 to December 15.

Maine, and Wisconsin, September 26 to December 4.

Massachusetts, and New York, including Long Island, October 15 to December 23.

Minnesota, September 16 to November 30.

Puerto Rico, December 15 to February 12.

California, District of Columbia, Hawaii, Idaho, Montana, Nevada, Oregon, Tennessee, and Washington, no open season

Woodcock. The open seasons on woodcock shall be as follows, both dates inclusive:

That part of New York lying north of the tracks of the main line of the New York Central Railroad extending from Buffalo to Albany and north of the tracks of the main line of the Boston & Albany Railroad extending from Albany to the Massachusetts State line, and in Vermont, and Wisconsin, October 1 to October 15.

That part of New York lying south of the line above described and in Connecticut, and Indiana, October 15 to October 29.

That part of New York known as Long Island, and in New Jersey, and Rhode Island, November 1 to November 15.

Arkansas, and Oklahoma, December 1 to December 15.

Delaware, and Maryland, November 15 to November 29.

Louisiana, and Mississippi, December 15 to December 29.

Maine, New Hampshire, and Ohio, October 10 to October 24.

Massachusetts, October 20 to November 3.

Michigan, in Upper Peninsula, October 1 to October 15; in remainder of State, October 15 to October 29.

Minnesota, October 3 to October 18.

Missouri, November 10 to November 24.

Pennsylvania, October 24 to November 7.

Virginia, November 20 to December 4.

West Virginia, October 17 to October 31.

Mourning or turtle dove. The open seasons on mourning or turtle dove shall be as follows, both dates inclusive:

In Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, and South Carolina, December 1 to December 30.

Arizona, California, Kansas, Nevada, New Mexico, and Oklahoma, September 1 to October 12.

Delaware, Kentucky, Maryland, and Virginia, September 16 to October 15.

Idaho, September 1 to September 10.

Illinois, and Missouri, September 1 to September 30.

Minnesota, September 16 to September 30.

Oregon, September 1 to September 15.

Tennessee, October 1 to October 30.

Texas, in Yoakum, Terry, Lynn, Garza, Kent, Stonewall, Haskell, Throckmorton, Young, Palo Pinto, Parker, Johnson, Ellis, Kaufman, Van Zandt, Rains, Hopkins, Franklin, and Red River Counties, and all counties north thereof, September 1 to October 12; in remainder of State, September 16 to October 27.

White-winged dove. The open seasons on white-winged dove shall be as follows, both dates inclusive:

Arizona, September 1 to September 15.

Texas, September 16 to September 25.

Band-tailed pigeon. The open seasons on band-tailed pigeon shall be as follows, both dates inclusive:

Arizona, New Mexico, and Washington, September 16 to October 15.

California, December 1 to December 30.

Oregon, September 1 to September 30. (As amended by Proc. No. 2501, Aug. 16, 1941, 6 F. R. 4233, 55 Stat. 1692; Proc. No. 2562, July 14, 1942, 7 F. R. 5471, 56 Stat. —.)

REGULATION 5. DAILY BAG AND POSSESSION LIMITS ON CERTAIN MIGRATORY GAME BIRDS

A person may take in any one day during the open seasons prescribed therefor in regulation 4 of these regulations not to exceed the following numbers of migratory game birds, which numbers shall include all birds taken by any other person who for hire accompanies or assists him in taking such birds; and when so taken these may be possessed in the numbers hereinafter specified, except that no person on the opening day of the season may possess any migratory game birds in excess of the daily limits herein prescribed.

Ducks. Ten in the aggregate of all kinds including in such limit not more than 1 wood duck, or more than 3 singly or in the aggregate of redheads and buffleheads; and any person at any one time may possess not more than 20 ducks in the aggregate of all kinds but not more than 1 wood duck, nor more than 6 of either or both of redheads or buffleheads.

Geese and brant (except snow geese in Beaverhead, Gallatin, and Madison Counties in Montana, in Idaho, and

in States bordering on the Atlantic Ocean; and Ross' geese). Two in the aggregate of all kinds including blue geese, and, in addition, four blue geese, or a total of not more than 6 blue geese if no other kinds are taken, but any person at any one time may possess not more than 6 geese, including brant, in the aggregate of all kinds of which not more than 4 in any combination may be of species other than blue geese, provided a person may possess 6 blue geese if he has no other kinds of geese, including brant.

Rails and gallinules (except sora and coot). Fifteen in the aggregate of all kinds, and any person at any one time may possess not more than 15 in the aggregate of all kinds.

Sora. Fifteen, and any person at any one time may possess not more than 15.

Coot. Twenty-five, and any person at any one time may possess not more than 25.

Woodcock. Four, and any person at any one time may possess not more than 8.

Mourning or turtle dove and white-winged dove. Ten in the aggregate of both kinds, and any person at any one time may possess not more than 10 in the aggregate of both kinds.

Band-tailed pigeon. Ten, and any person at any one time may possess not more than 10.

The possession limits hereinbefore prescribed shall apply as well to ducks, geese, brant, rails, including coot and gallinules, woodcocks, mourning or turtle doves, white-winged doves, and band-tailed pigeons taken in Canada, Mexico, or other foreign country and brought into the United States, as to those taken in the United States. (As amended by Proc. No. 2501, Aug. 16, 1941, 6 F. R. 4234, 55 Stat. —; Proc. No. 2518, Oct. 16, 1941, 6 F. R. 5303, 55 Stat. —; Proc. No. 2562, July 14, 1942, 7 F. R. 5471, 56 Stat. —.)

REGULATION 6. SHIPMENT, TRANSPORTATION AND POSSESSION OF CERTAIN MIGRATORY GAME BIRDS

Migratory game birds of a species on which open seasons are prescribed by regulation 4 of these regulations, legally taken, and parts thereof, may be transported in or out of Alaska, subject to regulations under The Alaska Game Law (43 Stat. 739), as amended (Title 48, §§ 192–211), Puerto Rico, or the State where taken, during the respective open seasons in Alaska, Puerto Rico, or in that State. Such birds when legally taken in and exported from Canada or Mexico, and if from Mexico when they are accompanied by a Mexican export permit, may be transported into the United States during the open seasons where killed.

Not more than the number of such birds permitted by regulation 5 of these regulations to be taken by one person in one day, or in 2 days in the case of woodcock and ducks (except wood ducks), nor more than 6 geese, including brant, in the aggregate of all kinds of which not more than 4 in any combination may be species other than blue geese shall be transported by any one person in 1 calendar week out of Alaska, Puerto Rico, or the State where taken or from Canada or Mexico into the United States.

No such birds, or parts thereof, shall be transported from any State, Alaska, Puerto Rico, or the District of Columbia to or through another State, Alaska, Puerto Rico, or the District of Columbia, or to or through Canada or Mexico, contrary to the laws of the place in which they were taken or from, to, or through which they were transported; nor shall any such birds be imported into the United States from Canada or Mexico contrary to the laws of the place in which they were taken or from, to, or through which they were transported.

Any such birds or parts thereof in transit during the open season may continue in transit such additional time immediately succeeding such open season, not to exceed 5 days, necessary to deliver the same to their destination, and may be possessed in any State, Alaska, Puerto Rico, or District during the period constituting the open season where taken, and for an additional period of 30 days next succeeding said open season. Any package in which such birds or parts thereof are transported shall have the name and address of the shipper and of the consignee and an accurate statement of the numbers and kinds of birds or parts thereof contained therein clearly and conspicuously marked on the outside thereof.

Migratory game birds imported from countries other than Canada and Mexico. Migratory game birds of a species on which open seasons are prescribed by regulation 4 of these regulations, legally taken in and exported from a foreign country (other than Canada and Mexico, for which provision is hereinbefore made) may be transported by any one person in 1 calendar week in numbers not exceeding those permitted by regulation 5 of these regulations to be taken by one person in 1 day, or in 2 days in the case of woodcocks, ducks (except wood ducks), but not more than 6 geese, including brant, in the aggregate of all kinds of which not more than 4 in any combination may be species other than blue geese, to any State, Alaska, or Puerto Rico during the open season prescribed by said regulation 4 for such State, Alaska, or Puerto Rico on that species, and to the District of Columbia during the open season so prescribed for Maryland, and may be possessed in such State, Alaska, or Puerto Rico for an additional period of 30 days immediately succeeding such open season, if transportation and possession of such birds are not prohibited by such State, Alaska, Puerto Rico, or District and if transported in packages marked as hereinbefore provided in this regulation. (As amended by Proc. No. 2501, Aug. 16, 1941, 6 F. R. 4234, 55 Stat. 1692; Proc. No. 2518, Aug. 16, 1941, 6 F. R. 5303, 55 Stat. 1692; Proc. No. 2562, July 14, 1942, 7 F. R. 5471, 56 Stat. —.)

HUNTING STAMP TAX

§ 718i. Disposal of surplus stamps.

Hereafter all migratory bird hunting stamps provided for in sections 718–718h of this title not sold at the end of the fiscal year for which issued shall be turned over to the philatelic agency and therein placed on sale until disposed of or until the Congress otherwise provides: *Provided*, That such stamps shall be usable as migratory bird hunting stamps only during the fiscal year for which issued. (June 28, 1941, ch. 259, § 1, 55 Stat. 356.)

Chapter 9.—FISH AND WILDLIFE SERVICE

Sec.

752. Exchange of equipment by Service as part payment for other equipment (New).
753. Cooperative work (New).
754. Commutation of rations for officers and crews of vessels of the Service (New).

§ 752. Exchange of equipment by Service as part payment for other equipment.

The Fish and Wildlife Service may exchange motor-propelled and horse-drawn vehicles, tractors, road equipment, boats, aircraft, typewriters, computing or duplicating machines, or parts, accessories, tires, or equipment thereof, in part payment for vehicles, tractors, road equipment, boats, aircraft, typewriters, computing or duplicating machines, or parts, accessories, tires, or equipment thereof. (June 28, 1941, ch. 259, § 1, 55 Stat. 357; July 2, 1942, ch. 473, § 1, 56 Stat. 557.)

§ 753. Cooperative work.

Cooperative work conducted by the Fish and Wildlife Service shall be subject to the provisions of sections 563 and 564 of Title 5. (June 28, 1941, ch. 259, § 1, 55 Stat. 357; July 2, 1942, ch. 473, § 1, 56 Stat. 557.)

§ 754. Commutation of rations for officers and crews of vessels of the Service.

Commutation of rations (not to exceed $1 per man per day) may be paid to officers and crews of vessels

of the Fish and Wildlife Service under regulations prescribed by the Secretary of the Interior, and money accruing from commutation of rations on board vessels may be paid on proper vouchers to the persons having charge of the mess of such vessels; and section 75a of Title 5, shall not be construed to require deductions from the salaries of officers and crews of vessels of the Fish and Wildlife Service for quarters and rations furnished on vessels of said Service. (June 28, 1941, ch. 259, § 1, 55 Stat. 357; July 2, 1942, ch. 473, § 1, 56 Stat. 557.)

Chapter 12.—FEDERAL POWER ACT

SUBCHAPTER I—REGULATION OF THE DEVELOPMENT OF WATER POWER AND RESOURCES

§ 818. Public lands included in project; reservation of lands from entry.

Any lands of the United States included in any proposed project under the provisions of this chapter shall from the date of filing of application therefor be reserved from entry, location, or other disposal under the laws of the United States until otherwise directed by the commission or by Congress. Notice that such application has been made, together with the date of filing thereof and a description of the lands of the United States affected thereby, shall be filed in the local land office for the district in which such lands are located. Whenever the commission shall determine that the value of any lands of the United States so applied for, or heretofore or hereafter reserved or classified as power sites, will not be injured or destroyed for the purposes of power development by location, entry, or selection under the public-land laws, the Secretary of the Interior, upon notice of such determination, shall declare such lands open to location, entry, or selection, for such purpose or purposes and under such restrictions as the Commission may determine, subject to and with a reservation of the right of the United States or its permittees or licensees to enter upon, occupy, and use any part or all of said lands necessary, in the judgment of the Commission, for the purposes of sections 791–823 of this title, which right shall be expressly reserved in every patent issued for such lands; and no claim or right to compensation shall accrue from the occupation or use of any of said lands for said purposes. The United States or any licensee for any such lands hereunder may enter thereupon for the purposes of sections 791–823 of this title, upon payment of any damages to crops, buildings, or other improvements caused thereby to the owner thereof, or upon giving a good and sufficient bond to the United States for the use and benefit of the owner to secure the payment of such damages as may be determined and fixed in an action brought upon the bond in a court of competent jurisdiction, said bond to be in the form prescribed by the Commission: *Provided*, That locations, entries, selections, or filings heretofore made for lands reserved as water-power sites, or in connection with water-power development, or electrical transmission may proceed to approval or patent under and subject to the limitations and conditions in this section contained. (June 10, 1920, ch. 285, § 24, 41 Stat. 1075; Aug. 26, 1935, ch. 687, title II, § 211, 49 Stat. 846.)

§ 824a. Interconnection and coordination of facilities; emergencies; transmission to foreign countries.

CODIFICATION

At end of subsec. (d), words "under this chapter" should read "hereunder".

Chapter 12A.—TENNESSEE VALLEY AUTHORITY ACT

Sec.

831c–1. Bridges endangered or damaged by dams, etc.; compensation of and contracts with owner for protection, replacement, etc. (New).

§ 831c. Corporate powers generally; eminent domain; construction of dams, transmission lines, etc.

* * * * *

(k) Shall have power in the name of the United States—

(a) to convey by deed, lease, or otherwise, any real property in the possession of or under the control of the Corporation to any person or persons, for the purpose of recreation or use as a summer residence, or for the operation on such premises of pleasure resorts for boating, fishing, bathing, or any similar purpose;

(b) to convey by deed, lease, or otherwise, the possession and control of any such real property to any corporation, partnership, person, or persons for the purpose of erecting thereon docks and buildings for shipping purposes or the manufacture or storage thereon of products for the purpose of trading or shipping in transportation: *Provided*, That no transfer authorized herein in (b) shall be made without the approval of Congress: *And provided further*, That said corporation, without further action of Congress, shall have power to convey by deed, lease, or otherwise, to the Ingalls Shipbuilding Corporation, a tract or tracts of land at or near Decatur, Alabama, and to the Commercial Barge Lines, Inc., a tract or tracts of land at or near Guntersville, Alabama.

(c) to transfer any part of the possession and control of the real estate now in possession of and under the control of said Corporation to any other department, agency, or instrumentality of the United States: *Provided, however*, That no land shall be conveyed, leased, or transferred, upon which there is located any permanent dam, hydroelectric power plant, or munitions plant heretofore or hereafter built by or for the United States or for the Authority, except that this prohibition shall not apply to the transfer of Nitrate Plant Numbered 1, at Muscle Shoals, Alabama, or to Waco Quarry: *And provided further*, That no transfer authorized herein in (a) or (c), except leases for terms of less than twenty years, shall be made without the approval of the President of the United States, if the property to be conveyed exceeds $500 in value; and

(d) to convey by warranty deed, or otherwise, lands, easements, and rights-of-way to States, counties, municipalities, school districts, railroad companies, telephone, telegraph, water, and power com-

panies, where any such conveyance is necessary in order to replace any such lands, easements, or rights-of-way to be flooded or destroyed as the result of the construction of any dam or reservoir now under construction by the Corporation, or subsequently authorized by Congress, and easements and rights-of-way upon which are located transmission or distribution lines. The Corporation shall also have power to convey or lease Nitrate Plant Numbered 1, at Muscle Shoals, Alabama, and Waco Quarry, with the approval of the War Department and the President. (As amended July 18, 1941, ch. 309, 55 Stat. 599.)

* * * * *

AMENDMENTS

1941—Subsec. (k) as added by act Aug. 31, 1935, cited to text, was stricken and new subsec. (k) inserted in lieu thereof by act July 18, 1941, cited to text.

§ 831c–1. Bridges endangered or damaged by dams, etc.; compensation of and contracts with owner for protection, replacement, etc.

Whenever, as the result of the construction of any dam, reservoir, or other improvement under the provisions of this chapter, or amendments thereto, any bridge, trestle, or other highway or railroad structure located over, upon, or across the Tennessee River or any of its navigable tributaries, including approaches, fenders, and appurtenances thereto, is endangered or otherwise adversely affected and damaged, including any interference with or impairment of its use, to the extent that protection, alteration, reconstruction, relocation, or replacement is necessary or proper to preserve its safety or utility or to meet the requirements of navigation or flood control, or both, the owner or owners of such bridge, trestle, or structure shall be compensated by the Tennessee Valley Authority in the sum of the reasonable actual cost of such protection, alteration, reconstruction, relocation, or replacement: *Provided*, That in arriving at the amount of such compensation the bridge owner shall be charged with a sum which shall equal the net value to the owner of any direct and special benefits accruing to the owner from any improvement or addition or betterment of the altered, reconstructed, relocated, or replaced bridge, trestle, or structure. The Tennessee Valley Authority is empowered to contract with such owner with respect to any such protection, alteration, reconstruction, relocation, or replacement, the payment of the cost thereof and its proper division, which contract may provide either for money compensation or for the performance of all or any part of the work by the Tennessee Valley Authority: *Provided further*, That the payments herein provided for shall be paid out of the earnings of the Authority.

In the event of a failure to agree upon the terms and conditions of any such contract, or upon any default in the performance of any contract entered into pursuant to this section, the bridge owner or the Tennessee Valley Authority shall have the right to bring suit to enforce its rights or for a declaration of its rights under this section, or under any such contract, in the district court of the United States for the district in which the property in question is located. In any such proceeding the court shall apportion the total cost of the work between the Tennessee Valley Authority and the owner in accord with the provisions contained in this section. Any judgment, award, or decree rendered against the Tennessee Valley Authority under this section may be satisfied out of appropriations available for the major project which requires the protection, alteration, reconstruction, relocation, or replacement: *Provided*, That, prior to such alteration, reconstruction, or relocation of said bridges, the location and plans shall be submitted to and approved by the Chief of Engineers and by the Secretary of War in accordance with existing laws. (Nov. 21, 1941, ch. 480, 55 Stat. 773.)

CODIFICATION

Section is not a part of the Tennessee Valley Authority Act.

§ 831h. Annual financial statements; purchases and contracts; audit; accounts.

* * * * *

(b) * * *

The Comptroller General of the United States shall audit the transactions of the Corporation at such times as he shall determine, but not less frequently than once each governmental fiscal year, with personnel of his selection. In such connection he and his representatives shall have free and open access to all papers, books, records, files, accounts, plants, warehouses, offices, and all other things, property, and places belonging to or under the control of or used or employed by the Corporation, and shall be afforded full facilities for counting all cash and verifying transactions with and balances in depositaries. He shall make report of each such audit in quadruplicate, one copy for the President of the United States, one for the chairman of the Board, one for public inspection at the principal office of the Corporation, and the other to be retained by him for the uses of the Congress: *Provided*, That such report shall not be made until the Corporation shall have had reasonable opportunity to examine the exceptions and criticisms of the Comptroller General or the General Accounting Office, to point out errors therein, explain or answer the same, and to file a statement which shall be submitted by the Comptroller General with his report. The expenses for each such audit shall be paid from any appropriation or appropriations for the General Accounting Office, and such part of such expenses as may be allocated to the cost of generating, transmitting, and distributing electric energy shall be reimbursed promptly by the Corporation as billed by the Comptroller General. The Comptroller General shall make special report to the President of the United States and to the Congress of any transaction or condition found by him to be in conflict with the powers or duties entrusted to the Corporation by law. Nothing in this chapter shall be construed to relieve the Treasurer or other accountable officers or employees of the Corporation from compliance with the provisions of existing law requiring the rendition of accounts for adjustment and settlement pursuant to section 71 of Title 31, as amended

by section 305 of the Budget and Accounting Act, 1921 (42 Stat. 24), and accounts for all receipts and disbursements by or for the Corporation shall be rendered accordingly: *Provided*, That, subject only to the provisions of this chapter, the Corporation is authorized to make such expenditures and to enter into such contracts, agreements, and arrangements, upon such terms and conditions and in such manner as it may deem necessary, including the final settlement of all claims and litigation by or against the Corporation; and, notwithstanding the provisions of any other law governing the expenditure of public funds, the General Accounting Office, in the settlement of the accounts of the Treasurer or other accountable officer or employee of the Corporation, shall not disallow credit for, nor withhold funds because of, any expenditure which the Board shall determine to have been necessary to carry out the provisions of said chapter.

The Corporation shall determine its own system of administrative accounts and the forms and contents of its contracts and other business documents except as otherwise provided in this chapter. (As amended Nov. 21, 1941, ch. 485, 55 Stat. 775.)

AMENDMENTS

1941—Subsec. (b) was amended by act Nov. 21, 1941, cited to text, which added last paragraph and last sentence of next-to-last paragraph.

REFERENCES IN TEXT

Words "this chapter" where first appearing in last sentence of second paragraph of subsec. (b) read "this Act" in act Nov. 21, 1941, cited to text, probably referring to act May 18, 1933, also cited, which constitutes this chapter.

§ 831q. Eminent domain; contracts for relocation of railroads, highways, industrial plants, etc.

In order to enable and empower the Secretary of War, the Secretary of the Interior, or the board to carry out the authority conferred in this chapter, in the most economical and efficient manner, he or it is hereby authorized and empowered in the exercise of the powers of national defense in aid of navigation, and in the control of the flood waters of the Tennessee and Mississippi Rivers, constituting channels of interstate commerce, to exercise the right of eminent domain for all purposes of this chapter, and to condemn all lands, easements, rights of way, and other area necessary in order to obtain a site for said Cove Creek Dam, and the flowage rights for the reservoir of water above said dam, and to negotiate and conclude contracts with States, counties, municipalities, and all State agencies and with railroads, railroad corporations, common carriers, and all public utility commissions and any other person, firm, or corporation, for the relocation of railroad tracks, highways, highway bridges, mills, ferries, electric-light plants, and any and all other properties, enterprises, and projects whose removal may be necessary in order to carry out the provisions of this chapter. When said Cove Creek Dam, transmission line, and power house shall have been completed, the possession, use, and control thereof shall be intrusted to the Corporation for use and operation in connection with the general Tennessee Valley project, and to promote flood control and navigation in the Tennessee River. (May 18, 1933, ch. 32, § 18, 48 Stat. 67.)

COMPLETION OF DAM

The site for the Cove Creek Dam has been obtained and the dam completed.

§ 8. Authors or proprietors, entitled; aliens.

* * * * *

The existence of the reciprocal conditions aforesaid shall be determined by the President of the United States, by proclamation made from time to time, as the purposes of this title may require: *Provided, however,* That all works made the subject of copyright by the laws of the United States first produced or published abroad after August 1, 1914, and before the date of the President's proclamation of peace, of which the authors or proprietors are citizens or subjects of any foreign State or nation granting similar protection for works by citizens of the United States, the existence of which shall be determined by a copyright proclamation issued by the President of the United States, shall be entitled to the protection conferred by the copyright laws of the United States from and after the accomplishment, before the expiration of fifteen months after the date of the President's proclamation of peace, of the conditions and formalities prescribed with respect to such works by the copyright laws of the United States: *Provided further,* That nothing herein contained shall be construed to deprive any person of any right which he may have acquired by the republication of such foreign work in the United States prior to March 4, 1909: *Provided,* That whenever the President shall find that the authors, copyright owners, or proprietors of works first produced or published abroad and subject to copyright or to renewal of copyright under the laws of the United States, including works subject to ad interim copyright, are or may have been temporarily unable to comply with the conditions and formalities prescribed with respect to such works by the copyright laws of the United States, because of the disruption or suspension of facilities essential for such compliance, he may by proclamation grant such extension of time as he may deem appropriate for the fulfillment of such conditions or formalities by authors, copyright owners, or proprietors who are citizens of the United States or who are nationals of countries which accord substantially equal treatment in this respect to authors, copyright owners, or proprietors who are citizens of the United States: *Provided further,* That no liability shall attach under this title for lawful uses made or acts done prior to the effective date of such proclamation in connection with such works, or in respect to the continuance for one year subsequent to such date of any business undertaking or enterprise lawfully undertaken prior to such date involving expenditure or contractual obligation in connection with the exploitation, production, reproduction, circulation, or performance of any such work.

The President may at any time terminate any proclamation authorized herein or any part thereof or suspend or extend its operation for such period or periods of time as in his judgment the interests of the United States may require. (As amended Sept. 25, 1941, ch. 421, 55 Stat. 732.)

AMENDMENTS

1941—Act Sept. 25, 1941, cited to text, substituted " : *Provided,*" for period at end of fifth paragraph and added the last two paragraphs.

TITLE 18.—CRIMINAL CODE AND CRIMINAL PROCEDURE

Part 1.—CRIMES

Chapter 2.—OFFENSES AGAINST NEUTRALITY

§ 28. (Criminal Code, section 16.) Bonds from armed vessels on clearing.

CROSS REFERENCES

Section inapplicable to certain armed American vessels, see note under former section 446 of Title 22, Foreign Relations and Intercourse.

Chapter 3.—OFFENSES AGAINST ELECTIVE FRANCHISE AND CIVIL RIGHTS OF CITIZENS

PERNICIOUS POLITICAL ACTIVITIES

Sec.
61u. Activities of employees of educational and research institutions, etc. (New).

PERNICIOUS POLITICAL ACTIVITIES

§ 61h. Executive employees; use of official authority; political activity; penalties.

(a) It shall be unlawful for any person employed in the executive branch of the Federal Government, or any agency or department thereof, to use his official authority or influence for the purpose of interfering with an election or affecting the result thereof. No officer or employee in the executive branch of the Federal Government, or any agency or department thereof, except a part-time officer or part-time employee without compensation or with nominal compensation serving in connection with the existing war effort, other than in any capacity relating to the procurement or manufacture of war material shall take any active part in political management or in political campaigns. All such persons shall retain the right to vote as they may choose and to express their opinions on all political subjects and candidates. For the purposes of this section the term "officer" or "employee" shall not be construed to include (1) the President and Vice President of the United States; (2) persons whose compensation is paid from the appropriation for the office of the President; (3) heads and assistant heads of executive departments; (4) officers who are appointed by the President, by and with the advice and consent of the Senate, and who determine policies to be pursued by the United States in its relations with foreign powers or in the Nation-wide administration of Federal Laws. (As amended Mar. 27, 1942, 3 p. m., E. S. T., ch. 199, title VIII, § 701, 56 Stat. 181.)

* * * * * * *

AMENDMENTS

1942—Act Mar. 27, 1942, cited to text, affected second sentence of subsec. (a).

EXPIRATION OF ACT MARCH 27, 1942

Expiration of wartime amendments by act Mar. 27, 1942, cited to text, and restoration of prior provisions, see section 645 of Appendix to Title 50, War.

§ 61u. Activities of employees of educational and research institutions, etc.

Nothing in sections 61a, 61h (a) or 61h (b), or 61*l* of this title shall be deemed to prohibit or to make unlawful the doing of any act by any officer or employee of any educational or research institution, establishment, agency, or system which is supported in whole or in part by any State or political subdivision thereof, or by the District of Columbia or by any Territory or Territorial possession of the United States; or by any recognized religious, philanthropic, or cultural organization. (Aug. 2, 1939, ch. 410, § 21, added Oct. 24, 1942, ch. 620, 56 Stat. 986.)

Chapter 4.—OFFENSES AGAINST OPERATIONS OF GOVERNMENT

Sec.
97a. Unlawfully entering, remaining, leaving, or committing acts in military areas or zones (New).

§ 97a. Unlawfully entering, remaining, leaving, or committing acts in military areas or zones.

Whoever shall enter, remain in, leave, or commit any act in any military area or military zone prescribed, under the authority of an Executive order of the President, by the Secretary of War, or by any military commander designated by the Secretary of War, contrary to the restrictions applicable to any such area or zone or contrary to the order of the Secretary of War or any such military commander, shall, if it appears that he knew or should have known of the existence and extent of the restrictions or order and that his act was in violation thereof, be guilty of a misdemeanor and upon conviction shall be liable to a fine of not to exceed $5,000 or to imprisonment for not more than one year, or both, for each offense. (Mar. 21, 1942, ch. 191, 56 Stat. 173.)

§ 106. (Criminal Code, section 52.) Setting fire to timber or other inflammable material on public, etc., lands.

Whoever shall willfully and without authority so to do set on fire or cause to be set on fire any timber, underbrush, or grass or other inflammable material upon the public domain or upon any lands owned or leased by or under the partial, concurrent, or exclusive jurisdiction of the United States which are included in a park, forest, monument, historical park, military park, battlefield site, parkway, recreational area, seashore, lake shore, cemetery, recreational demonstration project, wildlife refuge, grazing district, or stock driveway, or upon any land title to which was revested in the United States under the Act of June 9, 1916 (ch. 137, 39 Stat. 218), or upon any land reconveyed to the United States under the Act of February 26, 1919 (ch. 47, 40 Stat. 1179), or upon any lands owned by the United States and under the jurisdiction of the Forest Service or

the Bureau of Animal Industry or administered under sections 1010–1012 of Title 7, or upon any lands under contract for purchase or for the acquisition of which condemnation proceedings have been instituted under sections 480, 500, 513–519, 521, 552, and 563 of Title 16, or sections 1010–1012 of Title 7, or under statutory authority for addition to a park or wildlife refuge or upon any Indian reservation or lands belonging to or occupied by any tribe or group of Indians under authority of the United States, or upon any Indian allotment while the title to the same shall be held in trust by the Government, or while the same shall remain inalienable by the allottee without the consent of the United States, unless an allottee sets or causes to be set any fire in the reasonable exercise of his proprietary rights in the allotment, shall be fined not more than $5,000 or imprisoned not more than five years, or both. (As amended Nov. 15, 1941, ch. 472, § 1, 55 Stat. 763.)

§ 107. (Criminal Code, section 53.) Failure to extinguish fires built on public, etc., lands.

Whoever shall build a fire or cause a fire to be built in or near any forest, timber, or other inflammable material upon any lands owned, controlled or leased by, or under the partial, concurrent, or exclusive jurisdiction of the United States, including lands under contract for purchase or for the acquisition of which condemnation proceedings have been instituted under sections 480, 500, 513–519, 521, 552, and 563 of Title 16, or under sections 1010–1012 of Title 7, or under statutory authority for addition to a park or wildlife refuge, any Indian reservation, or lands belonging to or occupied by any tribe or group of Indians under the authority of the United States, or any Indian allotment while the title to the same shall be held in trust by the United States, or while the same shall remain inalienable by the allottee without the consent of the United States, shall, before leaving said fire, totally extinguish the same; and whoever shall neglect and omit totally to extinguish said fire or whoever shall permit or suffer said fire to burn or spread beyond his control or whoever shall leave or suffer said fire to burn unattended in such places, shall be fined not more than $500 or imprisoned not more than six months without hard labor, or both. (As amended Nov. 15, 1941, ch. 472, § 2, 55 Stat. 764.)

§ 118. (Criminal Code, section 62.) Molesting Animal Industry employees; using deadly weapon.

TRANSFER OF FUNCTIONS

Bureau of Animal Industry consolidated with certain other agencies into Agricultural Research Administration for duration of war, see Ex.Ord.No.9069, set out in note under section 601 of Appendix to Title 50, War.

§ 145. (Criminal Code, section 84.) Hunting or taking eggs on bird breeding grounds.

TRANSFER OF FUNCTIONS

Functions of Secretary of Agriculture administered through the Bureau of Biological Survey relating to conservation of wildlife, game, and migratory birds were transferred to Secretary of Interior by Reorg. Plan No. II, § 4 (f), effective July 1, 1939, set out in note under section 133t of Title 5, Executive Departments and Government Officers and Employees. See also sections 401–404 of said plan for provisions relating to transfer of functions, records, property, personnel, and funds.

Chapter 5.—OFFENSES RELATING TO OFFICIAL DUTIES

§ 198. (Criminal Code, section 109.) Officers interested in claims against United States.

EXEMPTION OF CERTAIN SELECTIVE SERVICE PERSONNEL

Act May 5, 1941, ch. 85, 55 Stat. 150, as amended Dec. 26, 1941, ch. 628, 55 Stat. 861, provided: "That nothing in sections 109 and 113 of the Criminal Code (U. S. C., Title 18, secs. 198 and 203) or in section 190 of the Revised Statutes (U. S. C., Title 5, sec. 99) shall be deemed to apply to any person because of his appointment under authority of the Selective Training and Service Act of 1940 (Title 50 Appendix, § 301 et seq.) or the Selective Service Regulations made in pursuance thereof as a member of a local board, a board of appeal, an advisory board for registrants, as a State director, a Government appeal agent, or as an individual to conduct hearings on appeals of persons claiming exemption from combatant training and service because of conscientious objections as provided in section 5 (g) of the Selective Training and Service Act of 1940 (Title 50 Appendix, § 305 (g)); or because of his appointment as a member of an Alien Enemy Hearing Board to assist the Attorney General in the execution of any proclamations heretofore or hereafter issued by the President under the authority of the Alien Enemy Act of 1798 as amended (U. S. C., Title 50, secs. 21–24)."

§ 202. (Criminal Code, section 112.) Member of Congress taking consideration for procuring contract.

CROSS REFERENCES

Smaller War Powers Corporation as subject to sections 202–207 of this title, see section 1104 (g) (3) of Appendix to Title 50, War.

§ 203. (Criminal Code, section 113.) Receiving pay by Member of Congress in matters affecting United States; retired officers of armed forces.

Exemption of certain Selective Service personnel, see note under section 198 of this title.

Chapter 8.—OFFENSES AGAINST POSTAL SERVICE

1. Mailing pistols, revolvers, and other firearms capable of being concealed on person.

Pistols, revolvers, and other firearms capable of being concealed on the person are hereby declared to be nonmailable and shall not be deposited in or carried by the mails or delivered by any postmaster, letter carrier, or other person in the Postal Service: *Provided*, That such articles may be conveyed in the mails, under such regulations as the Postmaster General shall prescribe, for use in connection with their official duty, to officers of the Army, Navy, Coast Guard, Marine Corps, or officers' Reserve Corps; to officers of the National Guard or Militia of the several States, Territories, and Districts; to officers of the United States or of the several States, Territories, and Districts whose official duty is to serve process of warrants of arrest or mittimus of commitment; to employees of the Postal Service; to officers and employees of enforcement agencies of the United States; and to watchmen engaged in guarding the property of the United States, the several States, Territories, and Districts: *And provided further*, That such articles may be conveyed in the mails to manufacturers of firearms or bona fide dealers therein in customary trade shipments, including such articles for repairs or replacement of

parts, from one to the other, under such regulations as the Postmaster General shall prescribe. Whoever shall knowingly deposit or cause to be deposited for mailing or delivery, or shall knowingly cause to be delivered by mail according to the direction thereon, or at any place to which it is directed to be delivered by the person to whom it is addressed, any pistol, revolver, or firearm, declared by this section to be nonmailable, shall be fined not exceeding $1,000 or imprisoned not more than two years, or both. (Feb. 8, 1927, ch. 75, § 1, 44 Stat. 1059, as amended May 15, 1939, ch. 134, 53 Stat. 744; Mar. 7, 1942, ch. 160, 56 Stat. 141.)

AMENDMENTS

1942—Act Mar. 7, 1942, cited to text, inserted in first proviso the clause relating to officers and employees of enforcement agencies of the United States.

Chapter 9.—OFFENSES AGAINST FOREIGN AND INTERSTATE COMMERCE

Sec.
419a. Definitions respecting cattle thefts (New).
419b. Transportation of stolen cattle in interstate or foreign commerce (New).
419c. Same; penalties for receiving, etc. (New).
419d. Same; jurisdiction of offense (New).
420f. Unlawful transportation of dentures made in derogation of State or Territorial laws regulating the practice of dentistry (New).
420g. Same; definitions (New).
420h. Same; penalties (New).

§ 391. (Criminal Code, section 241.) Importing injurious birds and animals; permits for foreign wild animals; specimens for museums.

TRANSFER OF FUNCTIONS

Functions of Secretary of Agriculture administered through the Bureau of Biological Survey relating to conservation of wildlife, game, and migratory birds were transferred to Secretary of Interior by Reorg. Plan No. II, § 4 (f), effective July 1, 1939, set out in note under section 133t of Title 5, Executive Departments and Government Officers and Employees. See also sections 401–404 of said plan for provisions relating to transfer of functions, records, property, personnel, and funds.

§ 393a. Arrests and execution of search warrants; forfeiture of animals or birds unlawfully possessed.

TRANSFER OF FUNCTIONS

Functions of Secretary of Agriculture administered through the Bureau of Biological Survey relating to conservation of wildlife, game, and migratory birds were transferred to Secretary of Interior by Reorg. Plan No. II, cited to text, set out in note under section 133t of Title 5, Executive Departments and Government Officers and Employees. See also sections 401–404 of said plan for provisions relating to transfer of functions, records, property, personnel, and funds.

§ 396a. Transportation or importation of convict-made goods; prohibition; penalty; exceptions.

Whoever shall knowingly transport or knowingly cause to be transported in interstate commerce, in any manner or by any means whatsoever, or aid or assist, knowingly, in obtaining transportation for or in transporting any goods, wares, and merchandise manufactured, produced, or mined, wholly or in part by convicts or prisoners (except convicts or prisoners on parole or probation) or in any penal or reformatory institution, from one State, Territory, Puerto Rico, Virgin Islands, or District of the United States, or place noncontiguous but subject to the jurisdiction thereof, or from any foreign country, into any State, Territory, Puerto Rico, Virgin Islands, or District of the United States, or place noncontiguous but subject to the jurisdiction thereof, shall be punished by a fine of not more than $1,000 or by imprisonment of not more than one year, or both: *Provided,* That nothing herein shall apply to commodities manufactured in Federal or District of Columbia penal and correctional institutions for use by the Federal Government or the District of Columbia Government or to commodities manufactured in any State penal or correctional institution for use by any other State, or States, or political subdivisions thereof; to parts for the repair of farm machinery; or to agricultural commodities: *Provided further,* That this section shall go into effect one year after its approval by the President. (As amended July 9, 1941, ch. 283, 55 Stat. 581.)

AMENDMENTS

1941—Words "or the District of Columbia Government" were inserted after "Federal Government" in first proviso by act July 9, 1941, cited to text.

§ 413. National Stolen Property Act; citation.

REPEAL

Section 6 of act Aug. 18, 1941, ch. 366, 55 Stat. 632, provided nothing contained in sections 419a–419d should be construed to repeal, modify, or amend any part of sections 413–419 of this title.

§ 419a. Definitions respecting cattle thefts.

When used in sections 419a–419d of this title—

(a) The term "cattle" shall mean one or more bulls, steers, oxen, cows, heifers, or calves, or the carcass or carcasses of one or more bulls, steers, oxen, cows, heifers, or calves.

(b) The term "interstate or foreign commerce" shall include transportation from one State, Territory, or the District of Columbia, to another State, Territory, or the District of Columbia, or to a foreign country, or from a foreign country to any State, Territory, or the District of Columbia. (Aug. 18, 1941, ch. 366, § 2, 55 Stat. 631.)

NATIONAL CATTLE THEFT ACT

Section 1 of act Aug. 18, 1941, cited to text, designated sections 419a–419d of this title and section 6 of said act, set out as note hereunder, as the "National Cattle Theft Act."

REPEAL OF "NATIONAL STOLEN PROPERTY ACT"

Section 6 of act Aug. 18, 1941, cited to text, provided: "SEC. 6. Nothing herein shall be construed to repeal, modify, or amend any part of the National Stolen Property Act (sections 413–419 of this title)."

§ 419b. Transportation of stolen cattle in interstate or foreign commerce.

Whoever shall transport or cause to be transported in interstate or foreign commerce any cattle, knowing the same to have been stolen, shall be punished by a fine of not more than $5,000 or by imprisonment for not more than five years, or both. (Aug. 18, 1941, ch. 366, § 3, 55 Stat. 631.)

CROSS REFERENCES

National Cattle Theft Act, see note under section 419a of this title.

§ 419c. Same; penalties for receiving, etc.

Whoever shall receive, conceal, store, barter, buy, sell, or dispose of any cattle, moving in or constituting a part of interstate or foreign commerce, knowing the same to have been stolen, shall be punished by a fine of not more than $5,000 or by imprisonment for not more than five years, or both. (Aug. 18, 1941, ch. 366, § 4, 55 Stat. 632.)

CROSS REFERENCES

National Cattle Theft Act, see note under section 419a of this title.

§ 419d. Same; jurisdiction of offense.

Any person violating section 419b of this title may be prosecuted in any district from, into, or through which such cattle has or have been transported or removed. (Aug. 18, 1941, ch. 366, § 5, 55 Stat. 632.)

CROSS REFERENCES

National Cattle Theft Act, see note under section 419a of this title.

§ 420f. Unlawful transportation of dentures made in derogation of State or Territorial laws regulating the practice of dentistry.

It shall be unlawful, in the course of the conduct of a business of constructing or supplying dentures from casts or impressions sent through the mails or in interstate commerce, to use the mails or any instrumentality of interstate commerce for the purpose of sending or bringing into any State or Territory the laws of which prohibit—

(1) the taking of impressions or casts of the human mouth or teeth by a person not licensed under the laws of such State or Territory to practice dentistry;

(2) the construction or supply of dentures by a person other than, or without the authorization or prescription of, a person licensed under the laws of such State or Territory to practice dentistry; or,

(3) the construction or supply of dentures from impressions or casts made by a person not licensed under the laws of such State or Territory to practice dentistry,

any denture constructed from any cast or impression made by any person other than, or without the authorization or prescription of, a person licensed under the laws of the State or Territory into which such denture is sent or brought to practice dentistry. (Dec. 24, 1942, ch. 823, § 1, 56 Stat. 1087.)

§ 420g. Same; definitions.

As used in section 420f of this title, the term—

(1) "Denture" means a set of artificial teeth, or any prosthetic dental appliance;

(2) "Territory" means any Territory or possession of the United States, including the District of Columbia and the Canal Zone.

(3) "Interstate commerce" means (1) commerce between any State or Territory and any place outside thereof, and (2) commerce within the District of Columbia or within any other Territory not organized with a legislative body. (Dec. 24, 1942, ch. 823, § 2, 56 Stat. 1087.)

§ 420h. Same; penalties.

Any violation of any provision of sections 420f–420h of this title shall be punished by a fine of not more than $1,000, or by imprisonment for not more than one year, or by both such fine and imprisonment. (Dec. 24, 1942, ch. 823, § 3, 56 Stat. 1087.)

Chapter 12.—PIRACY AND OTHER OFFENSES UPON SEAS

Sec.
503. Carrying or possessing on board certain vessels explosives or dangerous weapons (New).
504. Same; exceptions (New).

§ 502. Injuring vessels engaged in foreign commerce.

CROSS REFERENCES

Seizure of foreign vessels during national emergency, see note preceding section 1101 of this title.

§ 503. Carrying or possessing on board certain vessels explosives or dangerous weapons.

Any person who brings, carries, or has in his possession any dangerous weapon, instrument, or device, or any dynamite, nitroglycerine, or other explosive article or compound on board of any vessel registered, enrolled, or licensed under the laws of the United States, or any vessel purchased, requisitioned, chartered, or taken over by the United States pursuant to the provisions of Act June 6, 1941, ch. 114, 55 Stat. 189, without previously obtaining the permission of the owner or the master of such vessel, or any person who brings, carries, or has in his possession any such weapon or explosive on board of any vessel in the possession and under the control of the United States or which has been seized and forfeited by the United States or upon which a guard has been placed by the United States pursuant to the provisions of sections 191–194 of Title 50, without previously obtaining the permission of the captain of the port in which such vessel is located, shall, upon conviction, be imprisoned not more than one year or fined not more than $1,000, or both. (Dec. 31, 1941, ch. 642, § 1, 55 Stat. 876.)

APPLICATION TO SECTION 170 OF TITLE 46

Section 3 of act Dec. 31, 1941, ch. 642, cited to text, provided: "Nothing in this Act (sections 503, 504 of this title) shall be construed to alter, amend, or repeal any provision of section 4472 of the Revised Statutes of the United States, as amended (section 170 of Title 46)."

REFERENCES IN TEXT

Act June 6, 1941, ch. 114, 55 Stat. 189, is set out as note preceding section 1101 of Title 46, Shipping.

§ 504. Same; exceptions.

The provisions of sections 503, 504 of this title shall not apply to the personnel of the armed forces of the United States or to officers or employees of the United States or of a State or of a political subdivision thereof, while acting in the performance of their duties, who are authorized by law or by rules or regulations to own or possess any such weapon or explosive. (Dec. 31, 1941, ch. 642, § 2, 55 Stat. 876.)

Application to section 170 of Title 46, see note under section 503.

Chapter 13.—CERTAIN OFFENSES IN TERRITORIES, DISTRICT, OR INSULAR POSSESSION

Sec.
518a. Prostitution near military and naval establishments unlawful; powers of authorities (New).

§ 518a. Prostitution near military and naval establishments unlawful; powers of authorities.

Until May 15, 1945, it shall be unlawful, within such reasonable distance of any military or naval camp, station, fort, post, yard, base, cantonment, training or mobilization place as the Secretaries of War and/or Navy shall determine to be needful to the efficiency, health, and welfare of the Army and/or Navy, and shall designate and publish in general orders or bulletins, to engage in prostitution or to aid or abet prostitution or to procure or solicit for the purposes of prostitution, or to keep or set up a house of ill fame, brothel, or bawdy house, or to receive any person for purposes of lewdness, assignation, or prostitution into any vehicle, conveyance, place, structure, or building, or to permit any person to remain for the purpose of lewdness, assignation, or prostitution in any vehicle, conveyance, place, structure, or building or to lease, or rent, or contract to lease or rent any vehicle, conveyance, place, structure, or building, or part thereof, knowing or with good reason to know that it is intended to be used for any of the purposes herein prohibited; and any person, corporation, partnership, or association violating the provisions of this section shall, unless otherwise punishable under the Articles of War or the Articles for the Government of the Navy, be deemed guilty of a misdemeanor and be punished by a fine of not more than $1,000, or by imprisonment for not more than one year, or by both such fine and imprisonment, and any person subject to military or naval law violating this section shall be punished as provided by the Articles of War or the Articles for the Government of the Navy, and the Secretaries of War and of the Navy and the Federal Security Administrator are each hereby authorized and directed to take such steps as they deem necessary to suppress and prevent the violation thereof, and to accept the cooperation of the authorities of States and their counties, districts, and other political subdivisions in carrying out the purposes of this section: *Provided*, That nothing in this section shall be construed as conferring on the personnel of the War or Navy Department or the Federal Security Agency any authority to make criminal investigations, searches, seizures, or arrests of civilians charged with violations of this section. (July 11, 1941, ch. 287, 55 Stat. 583.)

CROSS REFERENCES

Articles for the Government of the Navy, see section 1200 et seq. of Title 34, Navy.

Articles of War, see section 1471 et seq. of Title 10, Army.

§ 521. (Criminal Code, section 321.) Same; "pugilistic encounter" defined; applicable to Alaska and Hawaii.

By the terms "pugilistic encounter", as used in section 520 of this title, is meant any voluntary fight by blows by means of fists or otherwise, whether with or without gloves, between two or more men, for money or for a prize of any character, or for any other thing of value, or for any championship, or upon the result of which any money or anything of value is bet or wagered, or to see which any admission fee is directly or indirectly charged. Nothing in this section or in section 520 of this title shall be held to prohibit any pugilistic encounter in the Territory of Hawaii or the Territory of Alaska, in conformity with the laws of the respective Territories, if (1) the contestants use gloves not less than five ounces each in weight, (2) such encounter is not held on Sunday and does not consist of more than ten rounds of a duration of more than three minutes each with an interval of one minute between each round and the succeeding round, and (3) each contestant is over eighteen years of age and, one hour prior to such encounter, has been examined by a licensed physician, who shall certify in writing to the referee of such encounter that such contestant is physically fit to engage therein. In the case of championship bouts, the limitation on the number of rounds shall be fifteen in lieu of ten. (As amended Dec. 22, 1941, ch. 618, 55 Stat. 853.)

AMENDMENTS

1941—Act Dec. 22, 1941, cited to text, added last sentence to section.

Part 2.—CRIMINAL PROCEDURE

Chapter 16.—LIMITATIONS

Sec.
0a. Suspension of limitations on offenses involving the defrauding of the United States (New).

§ 582. Offenses not capital.

CROSS REFERENCES

Antitrust law violations, suspension of limitation periods, see note under section 16 of Title 15, Commerce and Trade.

§ 590a. Suspension of limitations on offenses involving the defrauding of the United States.

The running of any existing statute of limitations applicable to offenses involving the defrauding or attempts to defraud the United States or any agency thereof, whether by conspiracy or not, and in any manner, and now indictable under any existing statutes, shall be suspended until June 30, 1945, or until such earlier time as the Congress by concurrent resolution, or the President, may designate. This section shall apply to acts, offenses, or transactions where the existing statute of limitations has not yet fully run, but it shall not apply to acts, offenses, or transactions which are already barred by the provisions of existing laws. (Aug. 24, 1942, ch. 555, § 1, 56 Stat. 747.)

EFFECTIVE DATE

Section 2 of act Aug. 24, 1942, cited to text, provided that this section should be in force and effect from and after date of its passage, which was Aug. 24, 1942.

Chapter 17.—ARREST, BAIL, AND COMMITMENT

§ 591. Arrest and removal for trial.

CROSS REFERENCES

Extradition to and from the Canal Zone, see section 1330–1 of Title 48, Territories and Insular Possessions.

Chapter 19.—FINES, PENALTIES, AND FORFEITURES

§ 641. Discharge of indigent convicts.

AMENDMENTS

1940—Act May 24, 1935, ch. 142, 49 Stat. 289, amended section by adding a sentence which provided that the District Court of the Territory of Alaska should be deemed a United States court and that the commissioners appointed by the judges of such court should be deemed United States court commissioners. Amendment of section in full by act June 29, 1940, cited to text, failed to include provisions on that subject or to refer to the 1935 amendment.

§ 647. Use of confiscated motor vehicles.

The Secretary of the Treasury may authorize the use by narcotic agents of motor vehicles confiscated under the provisions of section 157 of Title 27 and sections 781–788 of Title 49 and to [1] pay the cost of acquisition, maintenance, repair, and operation thereof. (As amended May 31, 1941, ch. 156, title I, § 1, 55 Stat. 220; Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 158.)

[1] So in original. The word "to," probably should be omitted.

REFERENCES IN TEXT

Section 157 of Title 27, to which reference is made in this section, now appears as section 3116 of Title 26, Internal Revenue Code.

Chapter 21.—APPEALS

§ 682. Same; on behalf of the United States; rules of practice and procedure.

An appeal may be taken by and on behalf of the United States from the district courts direct to the Supreme Court of the United States in all criminal cases in the following instances, to wit:

From a decision or judgment quashing, setting aside, or sustaining a demurrer or plea in abatement to any indictment or information, or any count thereof, where such decision or judgment is based upon the invalidity or construction of the statute upon which the indictment or information is founded.

From a decision arresting a judgment of conviction for insufficiency of the indictment or information, where such decision is based upon the invalidity or construction of the statute upon which the indictment or information is founded.

From the decision or judgment sustaining a special plea in bar, when the defendant has not been put in jeopardy.

An appeal may be taken by and on behalf of the United States from the district courts to a circuit court of appeals or the United States Court of Appeals for the District of Columbia, as the case may be, in all criminal cases, in the following instances, to wit:

From a decision or judgment quashing, setting aside, or sustaining a demurrer or plea in abatement to any indictment or information, or any count thereof except where a direct appeal to the Supreme Court of the United States is provided by this section.

From a decision arresting a judgment of conviction except where a direct appeal to the Supreme Court of the United States is provided by this section.

The appeal in all such cases shall be taken within thirty days after the decision or judgment has been rendered and shall be diligently prosecuted.

Pending the prosecution and determination of the appeal in the foregoing instances, the defendant shall be admitted to bail on his own recognizance: *Provided*, That if an appeal shall be taken pursuant to this section to the Supreme Court of the United States which, in the opinion of that Court, should have been taken to a circuit court of appeals, or the United States Court of Appeals for the District of Columbia, the Supreme Court of the United States shall remand the cause to the circuit court of appeals or the United States Court of Appeals for the District of Columbia, as the case may be, which shall then have jurisdiction to hear and determine the same as if the appeal had been taken to that court in the first instance; and if an appeal shall be taken pursuant to this section to any circuit court of appeals or to the United States Court of Appeals for the District of Columbia, which, in the opinion of such court, should have been taken directly to the Supreme Court of the United States, such court shall certify the case to the Supreme Court of the United States, which shall thereupon have jurisdiction to hear and determine the cause to the same extent as if an appeal had been taken directly to that Court.

Rules of practice and procedure with respect to appeals authorized by this section shall be prescribed by the Supreme Court of the United States in accordance with the provisions of section 687 of this title. (As amended May 9, 1942, ch. 295, § 1, 56 Stat. 271.)

AMENDMENTS

1942—Act May 9, 1942, cited to text, amended section generally.

Chapter 21A.—RULES OF CRIMINAL PROCEDURE

Sec.
689. Proceedings to punish for criminal contempt of court; application to sections 687 and 688 (New).

§§ 687, 688.

CROSS REFERENCES

Extension to proceedings to punish for criminal contempt of court, see section 689 of this title.

§ 689. Proceedings to punish for criminal contempt of court; application to sections 687 and 688.

The provisions of sections 687 and 688 of this title are hereby extended to proceedings to punish for criminal contempt of court. (Nov. 21, 1941, ch. 492, 55 Stat. 779.)

RULES OF CRIMINAL PROCEDURE AFTER PLEA OF GUILTY, VERDICT OR FINDING OF GUILT

RULE 5.—SUPERSEDEAS

An appeal from a judgment of conviction stays the execution of the judgment, unless the defendant pending his appeal shall elect to enter upon the service of his sentence. The trial court or the circuit court of appeals may stay the execution of any sentence to pay a fine or fine and costs upon such terms as it may deem proper. It may require the defendant pending the appeal to pay to the clerk in escrow the whole or any part of such fine and costs, to submit to an examination as to his assets,

or to give a supersedeas bond, and it may likewise make any appropriate order to restrain the defendant from dissipating his assets and thereby preventing the collection of such fine. (As amended Oct. 21, 1940.)

RULE 13.—(DEFINITIONS; COMPUTATION OF TIME)

CHANGE OF NAME

Act June 1, 1934, ch. 426, 48 Stat. 926, changed the name of the Court of Appeals of the District of Columbia to United States Court of Appeals for the District of Columbia.

Part 3.—PRISONERS AND THEIR TREATMENT

Chapter 22.—GENERAL PROVISIONS

§ 726-1. Same; compensation of probation officers.

The salary of no probation officer shall be less than $1,800 per annum nor more than $3,600 per annum. (As amended June 28, 1941, ch. 258, title IV, 55 Stat. 300; July 2, 1942, ch. 472, title IV, 56 Stat. 503.)

AMENDMENTS

1941—Act June 28, 1941, cited to text, substituted "$3,600" for "$3,200."

§ 726a. Same; transportation expenses of probation officers.

United States probation officers may be allowed, in lieu of actual expenses of transportation, not to exceed 4 cents per mile for the use of their own automobiles for transportation when traveling on official business within the city limits of their official station. (June 28, 1941, ch. 258, title IV, 55 Stat. 302; July 2, 1942, ch. 472, title IV, 56 Stat. 503.)

AMENDMENTS

1941—Act June 28, 1941, cited to text, increased the per mile rate from "3" cents to "4" cents.

Chapter 23.—UNITED STATES PRISONS IN GENERAL

Sec.

746a. Transportation and subsistence for discharged prisoner to place of arrest or residence (New).
746b. Transportation and subsistence for prisoners on probation (New).

§ 746a. Transportation and subsistence for discharged prisoner to place of arrest or residence.

On the release from custody of any person who has been arrested on a charge of violating any law of the United States or of the Territory of Alaska, and who has not been convicted of such charge, other than a person admitted to bail, the court having jurisdiction of the trial of the case, including cases where arrests have been made and no indictment returned, in its discretion may direct the United States marshal for the district wherein he is released, pursuant to regulations that may be promulgated by the Attorney General, to furnish the person so released with transportation and subsistence to the place of his arrest or, at his election, to the place of his bona fide residence if the cost of transportation and subsistence to such place of residence is not greater than to the place of arrest. (July 3, 1926, ch. 795, § 2, as added June 21, 1941, ch. 212, 55 Stat. 254.)

§ 746b. Transportation and subsistence for prisoners on probation.

When a court of the United States places a defendant on probation, the court may direct the United States marshal to furnish the defendant with transportation to the place to which the defendant is required to proceed under the terms of his probation and, in addition, may also direct the marshal to furnish the defendant with an amount of money, not to exceed $20, for subsistence expense to his destination. In such event, such expenses shall be paid by the marshal. (July 3, 1926, ch. 795, § 3, as added June 21, 1941, ch. 212, 55 Stat. 254.)

§ 753f. Commitment of persons by any court of the United States and the juvenile court of the District of Columbia; place of confinement; transfers.

All persons convicted of an offense against the United States shall be committed, for such terms of imprisonment as the court may direct, to the custody of the Attorney General of the United States or his authorized representative, who shall designate the places of confinement where the sentences of all such persons shall be served: *Provided*, That any sentence of imprisonment for an offense punishable by imprisonment for a term of one year or less shall not be served in a penitentiary except with the defendant's consent. The Attorney General may designate any available, suitable, and appropriate institutions, whether maintained by the Federal Government or otherwise, or whether within or without the judicial district in which the person was convicted. The Attorney General is also authorized to order the transfer of any person held under authority of any United States statute from one institution to another if in his judgment it shall be for the well-being of the prisoner or relieve overcrowded or unhealthful conditions in the institution where such prisoner is confined or for other reasons. The authority conferred upon the Attorney General by this section shall extend to persons committed to the National Training School for Boys, by the juvenile court of the District of Columbia, as well as to those committed by any court of the United States. (As amended June 14, 1941, ch. 204, 55 Stat. 252; Oct. 21, 1941, ch. 453, 55 Stat. 743.)

AMENDMENTS

1941—Act June 14, 1941, cited to text, omitted words "and to such types of institutions" following "imprisonment" in first sentence, added proviso thereto, and inserted words "the person was" before "convicted" in second sentence.

Act Oct. 21, 1941, cited to text, added last sentence.

TITLE 19.—CUSTOMS DUTIES

Chapter 1.—COLLECTION DISTRICTS, PORTS, AND OFFICERS

CROSS REFERENCES

Free importation of articles for members of the armed forces of other United Nations, etc., see sections 791–795 of Appendix to Title 50, War.

§ 2. Rearrangement and limitation of districts; changing locations.

CUSTOMS—COLLECTION DISTRICTS AND PORTS OF ENTRY

LIST OF CUSTOMS DISTRICTS, HEADQUARTERS, AND PORTS OF ENTRY

District No. 1—Maine and New Hampshire. Boundary: The State of Maine and the State of New Hampshire except the County of Coos. Ports of entry: PORTLAND, MAINE, Bangor, Bar Harbor (including Mt. Desert Island, the city of Ellsworth, and the townships of Hancock, Sullivan, Sorrento, Gouldsboro, and Winter Harbor), Bath (including Boothbay and Wiscasset), Belfast (including Searsport), Bridgewater, Calais (including townships of Calais, Robinston and Barring), Eastport (including Lubec and Cutler), Fort Fairfield, Fort Kent, Holeb-Jackman, Houlton, Jonesport (including towns (townships) of Beals, Jonesboro, Roque Bluffs, and Machiasport, Me.), Limestone, Madawaska, Portsmouth, N. H. (including Kittery, Me.), Rockland, Van Buren, Vanceboro. As amended Ex. Ord. No. 8695, Feb. 25, 1941, eff. on 30th day following Feb. 25, 1941, 6 F. R. 1187.

* * * * *

District No. 4—Massachusetts. Boundary: The State of Massachusetts. Ports of entry: BOSTON (including Cambridge, Chelsea, Medford, Everett, Quincy, Somerville, Braintree, Weymouth, and Hingham, and waters adjacent thereto), Fall River, Gloucester, Lawrence, New Bedford, Plymouth, Provincetown, Salem (including Beverly, Marblehead, Lynn, and Peabody), Springfield, Worcester. As amended Ex. Ord. No. 9207, July 29, 1942, 7 F. R. 5931, eff. thirtieth day following July 29, 1942.

District No. 26—Arizona. Boundary: The State of Arizona. Ports of entry: NOGALES, Douglas, Naco, San Luis, Sasabe, Sonoyta. As amended Ex. Ord. No. 8624, Dec. 31, 1940, 6 F. R. 13, eff. Jan. 1, 1941.

District No. 30—Washington. Boundary: The State of Washington except that part which embraces the waters of the Columbia River and the north bank of the said river west of 119° west longitude. Ports of entry: SEATTLE, Aberdeen, Anacortes, Bellingham, Blaine, Danville, Everett, Ferry, Friday Harbor, Laurier, Lynden, Metaline Falls, Nighthawk, Northport, Olympia, Oroville, Port Angeles, Port Townsend, South Bend, Spokane, Sumas, Tacoma. As amended Ex. Ord. No. 8654, Jan. 29, 1941, 6 F. R. 705, eff. Jan. 31, 1941.

District No. 31—Alaska. Boundary: The Territory of Alaska. Ports of entry: JUNEAU, Craig Eagle, Fairbanks, Hyder, Ketchikan, Petersburg, Sitka, Skagway, Wrangell. As amended Ex. Ord. No. 8639, Jan. 14, 1941, 6 F. R. 455, eff. Jan. 15, 1941; Ex. Ord. No. 9263, Nov. 5, 1942, 7 F. R. 9105, eff. Dec. 5, 1942.

District No. 32—Hawaii. Boundary: The Territory of Hawaii. Ports of entry: HONOLULU, Hilo, Kahului, Port Allen. As amended Ex. Ord. No. 9263, Nov. 5, 1942, 7 F. R. 9105, eff. Dec. 5, 1942.

* * * * *

District No. 34—Dakota. Boundary: The States of North and South Dakota and the county of Kittson in the State of Minnesota. Ports of entry: PEMBINA, N. DAK., Ambrose, N. Dak., Antler, N. Dak., Carbury, N. Dak., Crosby, N. Dak., Dunseith, N. Dak., Fortuna, N. Dak., Hannah, N. Dak., Hansboro, N. Dak., Maida, N. Dak., Neche, N. Dak., Noonan, N. Dak., Northgate, N. Dak., Noyes, Minn., Portal, N. Dak., Sarles, N. Dak., Sherwood, N. Dak., St. John, N. Dak., Walhalla, N. Dak., Westhope, N. Dak. As amended by Ex. Ord. No. 8815, 6 F. R. 3265, eff. the thirtieth day after July 5, 1941.

District No. 38—Michigan. Boundary: The State of Michigan except the island of Isle Royale and the city of Menominee, Mich. Ports of entry: DETROIT, Bay City, Cheboygan, Muskegon, Port Huron, Saginaw, Sault Ste. Marie, South Haven. As amended Ex. Ord. No. 8845, Aug. 8, 1941, 6 F. R. 4069, eff. thirty days from Aug. 8, 1941.

AIRPORTS OF ENTRY

Burlington, Vermont (Burlington Municipal Airport).

REVOCATIONS.—Port Angeles Airport, Port Angeles, Washington, designation as airport of entry was revoked by T. D. 50262, eff. Oct. 30, 1940.

§§ 6a–6d.

Classification Act of 1923, extension to employees in Customs Service, see section 681 of Title 5, Executive Departments and Government Officers and Employees. Note particularly subsec. (d) (viii) of that section.

§ 64. Laws imposing fines applicable to persons acting under customs laws.

All Acts and parts of Acts imposing fines, penalties, or other punishment for offenses committed by an internal revenue officer or other officer of the Department of the Treasury of the United States, or under any bureau thereof, shall apply to all persons whomsoever, employed, appointed, or acting under the authority of any customs law, or any revenue provision of any law of the United States, when such persons are designated or acting as officers or deputies, or persons having the custody or disposition of any public money. (Feb. 8, 1875, ch. 36, § 23, 18 Stat. 312.)

§ 66. Rules and forms prescribed by Secretary.

The Secretary of the Treasury shall prescribe forms of entries, oaths, bonds, and other papers, and rules and regulations not inconsistent with law, to be used in carrying out the provisions of law relating to raising revenue from imports, or to duties on imports, or to warehousing, and shall give such directions to collectors and prescribe such rules and forms to be observed by them as may be necessary for the proper execution of the law. (R. S. § 251.)

Chapter 2.—THE TARIFF COMMISSION

§§ 91–107. United States Tariff Commission.

CODIFICATION

Subject matter of section 105 now appears in section 1335 of this title.

Chapter 3.—THE TARIFF AND RELATED PROVISIONS

SUBTITLE III.—SPECIAL PROVISIONS

THE PHILIPPINE ISLANDS, CUBA, AND CANAL ZONE

§ 123a. Duties and taxes on foreign vessels coming from Philippines; payment into treasury of Islands.

All duties and taxes collected in the United States upon foreign vessels coming from the Philippine Archipelago shall not be covered into the general fund of the Treasury of the United States, but shall be held as a separate fund and paid into the treasury of the Philippine Islands, to be used and expended for the Government and benefit of said Islands. (Mar. 8, 1902, ch. 140, § 4, 32 Stat. 54.)

PAYMENT OF DUTY

§ 198. Certified checks; receivable for all public dues; lien for payment of.

It shall be lawful for collecting officers to receive certified checks drawn on National and State banks and trust companies, during such time and under such regulations as the Secretary of the Treasury may prescribe, in payment for duties on imports, and all public dues, including special customs deposits. No person, however, who may be indebted to the United States on account of duties on imports who shall have tendered a certified check or checks as provisional payment for such duties or taxes, in accordance with the terms of this section, shall be released from the obligation to make ultimate payment thereof until such certified check so received has been duly paid; and if any such check so received is not duly paid by the bank on which it is drawn and so certifying the United States shall, in addition to its right to exact payment from the party originally indebted therefor, have a lien for the amount of such check upon all the assets of such bank; and such amount shall be paid out of its assets in preference to any or all other claims whatsoever against said bank, except the necessary costs and expenses of administration and the reimbursement of the United States for the amount expended in the redemption of the circulating notes of such bank. (Mar. 2, 1911, ch. 191, § 1, 36 Stat. 965; Mar. 3, 1913, ch. 119, 37 Stat. 733.)

SUBTITLE IV.—CUSTOMS ADMINISTRATION

ADMINISTRATIVE PROVISIONS

PART 2.—REPORT, ENTRY, AND UNLADING OF VESSELS AND VEHICLES

§ 288. Enrolled or licensed vessels.

Enrolled or licensed vessels engaged in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, departing from or arriving at a port in one district to or from a port in another district, and also touching at intermediate foreign ports, shall not thereby become liable to the payment of entry and clearance fees, as if from or to foreign ports; but such vessel shall, notwithstanding, be required to enter and clear; except that when such vessels are on such voyages on the Great Lakes and touch at foreign ports for the purpose of taking on bunker fuel only, they may be exempted from entering and clearing under such rules and regulations as the Secretary of Commerce may prescribe, notwithstanding any other provisions of law: *Provided*, That this exception shall not apply to such vessels if, while at such foreign port, they land or take on board any passengers, or any merchandise other than bunker fuel, receive orders, discharge any seamen by mutual consent, or engage any seamen to replace those discharged by mutual consent, or transact any other business save that of taking on bunker fuel. (As amended Sept. 25, 1941, ch. 423, 55 Stat. 733.)

AMENDMENTS

1941—Act Sept. 25, 1941, cited to text, added exception and proviso at end of section.

Chapter 4.—TARIFF ACT OF 1930

SUBTITLE III.—SPECIAL PROVISIONS

PART III.—PROMOTION OF FOREIGN TRADE

Sec.

1355. Importation of coffee under Inter-American Coffee Agreement; prohibition against violating Agreement (New).

1356. Same; quotas for non-participating countries; rules and regulations (New).

SUBTITLE I.—DUTIABLE LIST

§ 1001. Articles dutiable, and rates; schedules.

SCHEDULE 3.—METALS AND MANUFACTURES OF

Par. 301.

SUSPENSION OF DUTY ON SCRAP METALS DURING NATIONAL EMERGENCY

Act Mar. 13, 1942, ch. 180, 56 Stat. 171, provided "That no duties or import taxes shall be levied, collected, or payable under the Tariff Act of 1930, as amended, or under section 3425 of the Internal Revenue Code, with respect to scrap iron, scrap steel, as defined in paragraph 301 of the Tariff Act of 1930 (U. S. C., Title 19, sec. 1001, par. 301), relaying and rerolling rails, or nonferrous-metal scrap entered for consumption or withdrawn from warehouse for consumption during the period beginning with the day following the date of enactment of this Act and ending with the termination of the unlimited national emergency proclaimed by the President on May 27, 1941 [Proc. No. 2487, set out in note at beginning of Appendix to Title 50, War]."

SCHEDULE 15.—SUNDRIES

PAR. 1529. (a) Laces, lace fabrics, and lace articles, made by hand or on a lace, net, knitting, or braiding machine, and all fabrics and articles made on a lace or net machine, all the foregoing, plain or figured; lace window curtains, veils, veilings, flouncings, allovers, neck rufflings, flutings, quillings, ruchings, tuckings, insertings, galloons, edging, trimmings, fringes, gimps, and ornaments; braids, loom woven and ornamented in the process of weaving, or made by hand, or on a lace knitting, or braiding machine; and fabrics and articles embroidered (whether or not the embroidery is on a scalloped edge), tamboured, appliquéd, ornamented with beads, bugles, or spangles, or from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving to finish or

ornament the openwork, not including one row of straight hemstitching adjoining the hem; all the foregoing, and fabrics and articles wholly or in part thereof, finished or unfinished (except materials and articles provided for in paragraph 915, 920, 1006, 1022, 1111, 1116 (a), 1504, 1505, 1513, 1518, 1523, or 1530 (e), or in Subtitle II (free list), or in subparagraph (b) of this paragraph), by whatever name known, and to whatever use applied, and whether or not named, described, or provided for elsewhere in this chapter, when composed wholly or in chief value of filaments, yarns, threads, tinsel wire, lame, bullions, metal threads, beads, bugles, spangles, or rayon or other synthetic textile, 90 per centum ad valorem. Hose and half-hose wholly or in chief value of cotton or of wool shall not be dutiable at the above rate by reason of being embroidered, if the embroidery is such as is commonly known as clocking and does not exceed one inch in width or six inches in length, exclusive of the fork, but shall be subject to a duty of 75 per centum ad valorem. (As amended May 14, 1942, ch. 313, 56 Stat. 283, eff. May 15, 1942.)

* * * * *

AMENDMENTS

1942—Act May 14, 1942, cited to text, amended subpar. (a) generally, eff. May 15, 1942.

CROSS REFERENCES

Suspension of duty on scrap metals during National Emergency, see note under paragraph 301 of section 1001 of this title.

SUBTITLE II.—FREE LIST

§ 1201. Free list.

CROSS REFERENCES

Free entry for gifts from members of armed forces on duty abroad, see section 846 of Appendix to Title 50, War.

SUBTITLE III.—SPECIAL PROVISIONS

PART I.—MISCELLANEOUS

§ 1309. Supplies for certain vessels and aircraft—(a) Exemption from customs duties and internal-revenue tax.

Articles of foreign or domestic manufacture or production may, under such regulations as the Secretary of the Treasury may prescribe, be withdrawn from bonded warehouses, bonded manufacturing warehouses, or continuous customs custody elsewhere than in a bonded warehouse free of duty or internal-revenue tax, or from any internal revenue bonded warehouse, from any brewery, or from any winery premises or bonded premises for the storage of wine, free of internal revenue tax for supplies (not including equipment) of vessels of war, in ports of the United States, of any nation which may reciprocate such privilege toward the vessels of war of the United States in its ports, or for supplies (not including equipment) of vessels employed in the fisheries or in the whaling business, or actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions, or for supplies (not including equipment) of aircraft registered in the United States and actually engaged in foreign trade or trade between the United States and any of its possessions, or for supplies (including equipment), maintenance, or repair of aircraft registered in any foreign country and actually engaged in foreign trade or trade between the United States and any of its possessions, where such trade by foreign aircraft is permitted. (As amended July 22, 1941, ch. 314, § 3, 55 Stat. 602.)

* * * * *

AMENDMENTS

1941—Subsec. (a) was amended by act July 22, 1941, cited to text, which inserted after the words "internal revenue tax" the words "or from any internal revenue bonded warehouse, * * * free of internal revenue tax."

§ 1313. Drawback and refunds.

EXTENSION OF TIME FOR USE OF SUGAR

The Secretary of the Treasury was authorized to extend to three years the time prescribed in subsec. (b) of this section "within which sugar must be used in the manufacture or production of articles, in any case in which the time prescribed in such subsection has not expired," by Proc. No. 2566, Aug. 7, 1942, 7 F. R. 6157.

§ 1318. Emergencies.

FREE IMPORTATION FOR RED CROSS GOODS

Proc. No. 2553, signed April 27, 1942, 7 F. R. 3143, provided for free importation by the American National Red Cross of food, clothing, medical and other supplies for duration of war.

CROSS REFERENCES

Suspension of duty on scrap metals during National Emergency, see note under paragraph 301 of section 1001 of this title.

PART III.—PROMOTION OF FOREIGN TRADE

§ 1351. Foreign-trade agreements.

Trade Agreements

[Supplemented to December 23, 1942]

Country	Date Signed	Effective Date
Argentina	Oct. 14, 1941	Nov. 15, 1941
Cuba	Dec. 23, 1941	Jan. 5, 1942
Mexico	Dec. 23, 1942	Jan. 30, 1943
Peru	May 7, 1942	July 29, 1942

Argentina—Agreement became provisionally effective November 15, 1941, to be in full force thirty days after the exchange of the instrument of ratification of the Argentine Government and the proclamation of agreement by the President of the United States. It will remain in force until November 15, 1944, and may continue in force indefinitely thereafter.

Cuba—Supplements and amends agreements signed August 24, 1934, and December 18, 1939.

§ 1355. Importation of coffee under Inter-American Coffee Agreement; prohibition against violating Agreement.

On and after the entry into force of the Inter-American Coffee Agreement, as proclaimed by the President, and during the continuation in force of the obligations of the United States thereunder, no coffee imported from any foreign country may be entered for consumption except as provided in the said agreement. (Apr. 11, 1941, ch. 59, § 1, 55 Stat. 133.)

ENTRY INTO FORCE OF AGREEMENT

The President, in the unnumbered proclamation of April 15, 1941, 55 Stat. 1144, did thereby "proclaim that the said Inter-American Coffee Agreement, signed on November 28, 1940, will enter into force on April 16, 1941, in respect of the obligations of the United States of America thereunder, including the limitation of entries for consumption of coffee from any foreign country or countries to the quotas therein provided for."

POLICY CLAUSES

Res. Apr. 11, 1941, cited to text, contained the following "whereas" clauses preceding the resolving clause:

"Whereas an Inter-American Coffee Agreement was signed at Washington on November 28, 1940, by representatives of the Governments of the United States of America, Brazil, Colombia, Costa Rica, Cuba, the Dominican Republic, Ecuador, El Salvador, Guatemala, Haiti, Honduras, Mexico, Nicaragua, Peru, and Venezuela; and

"Whereas the said agreement contemplates the cooperation of the Government of the United States in a joint effort to promote the orderly marketing of coffee in international trade, with a view to assuring equitable terms for both producers and consumers by adjusting supply to demand."

CODIFICATION

Section is not a part of the Tariff Act of 1930.

§ 1356. Same; quotas for non-participating countries; rules and regulations.

The President is authorized to make such allocations of the quota provided in the agreement for countries not participating in the said agreement as he finds necessary or appropriate in order to afford any such country or countries an opportunity to supply a fair share of the quota, whether or not required by any international obligation of the United States, or in order to make available the types of coffee usually consumed in the United States. The President is also authorized to make such rules and regulations as he finds necessary or appropriate to carry out the provisions of this section and section 1355 of this title and of the said agreement, and with respect to any provision of such regulations for any act or performance by an importer of coffee, compliance therewith shall be a condition to the entry for consumption of the coffee in respect of which the act or performance is required. (Apr. 1, 1941, ch. 59, § 2, 55 Stat. 134.)

CODIFICATION

Section is not a part of the Tariff Act of 1930.

SUBTITLE IV.—ADMINISTRATIVE PROVISIONS

PART III.—ASCERTAINMENT, COLLECTION, AND RECOVERY OF DUTIES

§§ 1490, 1491.

INAPPLICABILITY OF SECTION

Provisions of section were made inapplicable to personal and household effects brought into the United States under Government orders, until day following proclamation of peace by the President, by section 802 of Appendix to Title 50, War.

§ 1520. Refunds and errors.

* * * * *

(b) The necessary moneys to make such refunds are hereby authorized to be appropriated annually from the general fund of the Treasury. (As amended June 25, 1938, 5 p. m. E. S. T., ch. 679, § 18, 52 Stat. 1086.)

* * * * *

PART IV.—TRANSPORTATION IN BOND AND WAREHOUSING OF MERCHANDISE

AVAILABILITY OF TRANSPORTATION AND STORAGE FACILITIES FOR MILITARY PURPOSES

Act Sept. 29, 1942, ch. 567, 56 Stat. 761, provided as follows: "(Sec. 1.) Upon determination by the Secretary of War or any officer or civilian official of the War Department designated by him that any specified transportation or storage facilities are needed for military purposes, the War Department is hereby authorized to transport or cause to be transported from such transportation or storage facilities at any port of entry or elsewhere to other facilities at the same port of entry or elsewhere any entered or unentered merchandise being transported in bond or otherwise in customs custody. The War Department thereafter may store or retransfer and store such merchandise, and, when military necessity permits, shall return such merchandise to the port to which it was being transported in bond or at which it was held in customs custody immediately prior to its removal pursuant to this Act or, subject to the approval of the collector of customs concerned, to such other place as may be designated by the owner or consignee of the merchandise provided the expense of transportation to such designated place does not exceed the expense of transportation to the port to which it would otherwise be transported.

"SEC. 2. The War Department shall issue to the collectors of customs concerned an appropriate receipt for each lot of merchandise removed pursuant to this Act and shall be responsible for the safekeeping and the preservation of the identification of the merchandise until it is returned to the collector of customs to whom such receipt was issued, which collector shall issue a receipt to the War Department for the merchandise delivered. The collector of customs shall be absolved from all liability with respect to the merchandise between the time it is removed pursuant to this Act by the War Department and the time that Department delivers it to him.

"SEC. 3. The rights or privileges conferred by the customs laws or regulations shall be continued in full force and effect except so far as inconsistent with the provisions of this Act. The time prescribed for the performance of any act in the customs laws or regulations shall be suspended during the time the War Department is responsible for the safekeeping of the merchandise and rights or privileges dependent upon continuous customs custody shall not be defeated by the provisions of this Act.

"SEC. 4. This Act shall be effective on and after the date of its enactment and until the expiration of six months after the termination of the unlimited national emergency proclaimed by the President on May 27, 1941."

PART V.—ENFORCEMENT PROVISIONS

§ 1613. Disposition of proceeds of forfeited property.

* * * * *

(2) For the satisfaction of liens for freight, charges, and contributions in general average, notice of which has been filed with the collector according to law; and

(3) The residue shall be deposited with the Treasurer of the United States as a customs or navigation fine. (As amended June 25, 1938, 5 p. m. E. S. T., ch. 679, § 29, 52 Stat. 1089.)

AMENDMENTS

1938—Act June 25, 1938, cited to text, inserted "and" at end of subd. (2), deleted former subd. (3), and redesignated former subd. (4) as subd. (3). For effective date of said act, see section 1653a, post.

TITLE 20.—EDUCATION

Chapter 6.—AMERICAN PRINTING HOUSE FOR THE BLIND

§ 101. Permanent trust fund; annual appropriation.

The sum of $250,000, set apart as a perpetual trust fund for the purpose of aiding the education of the blind in the United States, through the American Printing House for the Blind, shall be credited on the books of the Treasury Department as a perpetual trust fund for that purpose, to be held by the Secretary of the Treasury; and the sum of $10,000, being equivalent to 4 per centum on the principal of said trust fund, is appropriated, out of any moneys in the Treasury not otherwise appropriated, and such appropriation shall be deemed a permanent annual appropriation and shall be expended in the manner and for the purposes authorized by sections 101, 102, and 104 of this title. In addition to the permanent appropriation of $10,000, made in this section, there is authorized to be appropriated annually to the American Printing House for the Blind the sum of $115,000, which sum shall be expended in accordance with the requirements of sections 101, 102, and 104 of this title. (Mar. 3, 1879, ch. 186, §§ 1, 2, 20 Stat. 468; June 25, 1906, ch. 3536, 34 Stat. 460; Aug. 4, 1919, ch. 31, 41 Stat. 272; Feb. 8, 1927, ch. 76, 44 Stat. 1060; Aug. 23, 1937, ch. 736, 50 Stat. 744.)

Chapter 12.—FOREIGN STUDENTS

§ 221. Instruction of citizens from American republics.

The President is authorized, in his discretion and under such regulations as he may prescribe by Executive order, to permit citizens of the American republics to receive instruction, with or without charge therefor, at professional educational institutions and schools maintained and administered by the Government of the United States or by departments or agencies thereof: *Provided*, That such citizens shall agree to comply with all regulations for the government of the institutions and schools at which they may be under instruction and to exert every effort to accomplish successfully the courses of instruction prescribed: *And provided further*, That the regulations prescribed by the President under the authority of this section shall contain provisions limiting the admission of citizens of the American republics to primary schools maintained and administered by the Government of the United States so that there will under no circumstances be any curtailment of the admission of citizens of the United States eligible to receive instruction therein and not more than one citizen of any American republic shall receive instruction at the same time in the United States Military Academy. (As amended July 14, 1941, ch. 292, 55 Stat. 589.)

AMENDMENTS

1941—Prior to amendment by act July 14, 1941, section contained an additional provision that not more than one citizen of any American republic should receive instruction at the same time in the Naval Academy. Present provisions on this subject are set out in section 1036–1 of Title 34, Navy.

TITLE 21.—FOOD AND DRUGS

Chapter 2.—TEAS

§ 46a. Deposit of fee before examination of tea.

On and after July 1, 1940, no tea, or merchandise described as tea, shall be examined for importation into the United States, or released by the Collector, under sections 41–50 of this title unless the importer or consignee of such tea or merchandise, prior to such examination, has paid for deposit into the Treasury of the United States as miscellaneous receipts, a fee of 3.5 cents for each hundred weight or fraction thereof of such tea and merchandise. (As amended July 1, 1941, ch. 269, title II, 55 Stat. 478.)

AMENDMENTS

1941—Act July 1, 1941, cited to text, reenacted section without change.

Chapter 4.—ANIMALS, MEATS, AND MEAT AND DAIRY PRODUCTS

EXAMINATION OF ANIMALS, MEAT, AND MEAT PRODUCTS USED IN INTERSTATE OR FOREIGN COMMERCE

§ 71. Inspection of meat and meat food products; examination of cattle before slaughtering; diseased animals slaughtered separately and carcasses examined.

INTRASTATE INSPECTION

Act June 10, 1942, ch. 403, §§ 1–4, 56 Stat. 351, provided as follows:

"That upon application for Federal inspection by any slaughtering, meat-canning, salting, packing, rendering, or similar establishment which is not subject to the provisions of law, as amended, known as the Meat Inspection Act (sections 71–93 of this title), which follow the subheading 'For Meat Inspection' under the heading 'Bureau of Animal Industry' in the Act entitled 'An Act making appropriations for the Department of Agriculture for the fiscal year ending June thirtieth, nineteen hundred and eight', approved March 4, 1907, the Secretary of Agriculture is authorized to cause to be made the same or similar examinations and inspections and cause such other action to be taken in respect of the soundness, healthfulness, wholesomeness, and fitness for human food of meat and meat food products as would be made or taken if meat and meat food products from such establishment were to be used, transported, or sold in interstate or foreign commerce.

"SEC. 2. (a) The Secretary of Agriculture is authorized and directed, insofar as may be practicable, to carry out the provisions of this Act through the existing officers, employees, and facilities through which he carries out the provisions of the Meat Inspection Act, as amended (sections 71–93 of this title).

"(b) The Secretary of Agriculture is authorized to prescribe such regulations as may be necessary in order to carry out the provisions of this Act.

"(c) The Secretary of Agriculture is authorized to employ persons without regard to the Civil Service Act, as amended (sections 632, 633, 635, 637, 638, 640, 642 of Title 5, sections 608–612 of Title 18, and section 42 of Title 40), and subsection 6 of section 6 of the Classification Act of 1923, as amended (section 666 of Title 5), provided that any persons so employed shall be regarded as holding war-service appointments, under Executive Order 9063 (7 F. R. 1075).

"SEC. 3. There is hereby authorized to be appropriated for the fiscal year ending June 30, 1943, and each fiscal year thereafter, such amounts as may be necessary to carry out the provisions of this Act.

"SEC. 4. This Act shall cease to be in effect six months after the termination of the present war."

PREVENTION OF INTRODUCTION AND SPREAD OF CONTAGION

§ 129. Payment for animals purchased; computation of value, and amount paid.

In case of an emergency arising out of the existence of foot-and-mouth disease, rinderpest, contagious pleuropneumonia, or other contagious or infectious diseases of animals, which, in the opinion of the Secretary of Agriculture, threatens the livestock industry of the country, he may expend in the city of Washington or elsewhere any unexpended balances of appropriations heretofore made for this purpose, not to exceed $305,000, in the arrest and eradication of any such disease, including the payment of claims growing out of past and future purchases and destruction, in cooperation with the States, of animals affected by or exposed to, or of materials contaminated by or exposed to, any such disease, wherever found and irrespective of ownership, under like or substantially similar circumstances, when such owner has complied with all lawful quarantine regulations: *Provided*, That the payment for animals hereafter purchased may be made on appraisement based on the meat, dairy, or breeding value, but in case of appraisement based on breeding value no appraisement of any animal shall exceed three times its meat or dairy value, and, except in case of an extraordinary emergency, to be determined by the Secretary of Agriculture, the payment by the United States Government for any animals shall not exceed one-half of any such appraisements. (As amended July 1, 1941, ch. 267, § 1, 55 Stat. 418; July 22, 1942, ch. 516, § 1, 56 Stat. 676.)

Chapter 6.—NARCOTIC DRUGS

IMPORTATION OR EXPORTATION

Sec.
184a. Presence of narcotic drugs on board United States vessels on foreign voyage (New).

DOMESTIC CONTROL OF PRODUCTION AND DISTRIBUTION OF THE OPIUM POPPY (New)

188. Declaration of policy.
188a. Definitions.
188b. Unlawful production of opium poppy by unlicensed persons.
188c. Unlawful purchase, manufacture, sale, etc., of opium poppy or its products by unlicensed persons.
188d. Unlawful transportation of opium poppy or its products.

188e. Licenses:
(a) Applications.
(b) Qualifications of producers of opium poppy.
(c) Qualifications of manufacturers of opium poppy or opium poppy products.
(d) Limit as to numbers, localities, and areas.
(e) Revocation or refusal to renew.
188f. Unlawful sale, distribution, etc. of opium poppy seed.
188g. Seizure and forfeiture of opium poppies illegally possessed; disposition.
188h. Application of other laws; limitation of crude opium imports.
188i. Distribution of opium or opium products by the Federal Government; officers or employees of Treasury Department excepted from prohibitions.
188j. Enforcement of provisions by Secretary of the Treasury; assistance from federal agencies.
188k. Territorial application.
188l. Penalties for violations.
188m. Pleading, presumptions, and burden of proof.
188n. Separability.

IMPORTATION OR EXPORTATION

§ 184a. Presence of narcotic drugs on board United States vessels on foreign voyage.

(a) Whoever brings on board, or has in his possession or control on board, any vessel of the United States, while engaged on a foreign voyage, any narcotic drug not constituting a part of the cargo entered in the manifest or part of the ship stores, shall be fined not more than $5,000 or be imprisoned for not more than five years, or both.

(b) As used in subsection (a) "narcotic drug" means any narcotic drug as now or hereafter defined by sections 171–185 of this title, or any substance in respect of which a tax is imposed pursuant to chapter 23 of Title 26, as amended, or pursuant to any regulations thereunder. (July 11, 1941, ch. 289, § 1, 55 Stat. 584.)

CODIFICATION

This section is not a part of the Narcotic Drugs Import and Export Act.

EFFECTIVE DATE

Section 2 of act July 11, 1941, cited to text, provided as follows: "SEC. 2. This Act shall take effect thirty days after the date of its enactment."

DOMESTIC CONTROL OF PRODUCTION AND DISTRIBUTION OF THE OPIUM POPPY (New)

§ 188. Declaration of policy.

It is the purpose of sections 188–188n of this title (1) to discharge more effectively the obligations of the United States under the International Opium Convention of 1912, and the Convention for Limiting the Manufacture and Regulating the Distribution of Narcotic Drugs of 1931; (2) to promote the public health and the general welfare; (3) to regulate interstate and foreign commerce in opium poppies; and (4) to safeguard the revenue derived from taxation of opium and opium products. (Dec. 11, 1942, ch. 720, § 1, 56 Stat. 1045.)

EFFECTIVE DATE

Section 16 of act Dec. 11, 1942, cited to text, provided as follows: "This Act shall take effect on the sixtieth day after its enactment."

SHORT TITLE

Section 17 of act Dec. 11, 1942, cited to text, provided as follows: "The Act may be cited as the 'Opium Poppy Control Act of 1942'."

§ 188a. Definitions.

For the purpose of sections 188–188n of this title—

(a) The term "person" includes a partnership, company, association, or corporation, as well as a natural person or persons.

(b) The terms "produce" or "production" include the planting, cultivation, growth, harvesting, and any other activity which facilitates the growth of the opium poppy.

(c) The term "opium poppy" includes the plant Papaver somniferum, any other plant which is the source of opium or opium products, and any part of any such plant.

(d) The term "opium" includes the inspissated juice of the opium poppy, in crude or refined form.

(e) The term "opium products" includes opium and all substances obtainable from opium or the opium poppy, except the seed thereof. (Dec. 11, 1942, ch. 720, § 2, 56 Stat. 1045.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188b. Unlawful production of opium poppy by unlicensed persons.

It shall be unlawful for any person who is not the holder of a license authorizing him to produce the opium poppy, duly issued to him by the Secretary of the Treasury in accordance with the provisions of sections 188–188n of this title, to produce or attempt to produce the opium poppy, or to permit the production of the opium poppy in or upon any place owned, occupied, used, or controlled by him. (Dec. 11, 1942, ch. 720, § 3, 56 Stat. 1045.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188c. Unlawful purchase, manufacture, sale, etc., of opium poppy or its products by unlicensed persons.

(a) Except as otherwise provided in section 188f of this title: (1) it shall be unlawful for any person who is not the holder of a license authorizing him to produce the opium poppy or to manufacture opium or opium products, duly issued to him by the Secretary of the Treasury in accordance with the provisions of sections 188–188n of this title, to purchase or in any other manner obtain the opium poppy; and (2) it shall be unlawful for any person to sell, transfer, convey any interest in, or give away the opium poppy to any person not so licensed.

(b) It shall be unlawful for any person who is not the holder of a license authorizing him to manufacture opium or opium products, duly issued to him by the Secretary of the Treasury in accordance with the provisions of sections 188–188n of this title, to manufacture, compound, or extract opium or opium products from the opium poppy. (Dec. 11, 1942, ch. 720, § 4, 56 Stat. 1045.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188d. Unlawful transportation of opium poppy or its products.

It shall be unlawful for any person who is not the holder of a license authorizing him to produce the opium poppy or to manufacture opium or opium products, duly issued to him by the Secretary of the Treasury in accordance with the provisions of sections 188–188n of this title, to send, ship, carry, transport, or deliver any opium poppies within any State, Territory, the District of Columbia, the Canal Zone, or insular possession of the United States, or from any State, Territory, the District of Columbia, the Canal Zone, or insular possession of the United States, into any other State, Territory, the District of Columbia, the Canal Zone, or insular possession of the United States: *Provided,* That nothing contained in this section shall apply to any common carrier engaged in transporting opium poppies pursuant to an agreement with a person duly licensed under the provisions of sections 188–188n of this title as a producer of the opium poppy, or as a manufacturer of opium or opium products, or to any employee of any person so licensed while acting within the scope of his employment. (Dec. 11, 1942, ch. 720, § 5, 56 Stat. 1046.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188e. Licenses—(a) Applications.

Any person who desires to procure a license to produce the opium poppy, or to manufacture opium or opium products, shall make application therefor in such manner and form as the Secretary of the Treasury shall by rules and regulations prescribe.

(b) Qualifications of producers of opium poppy.

A license to produce the opium poppy shall be issued only to a person who, in the opinion of the Secretary of the Treasury, is determined to be a person (1) of good moral character; (2) of suitable financial standing and farming experience; (3) who owns or controls suitable farm land to be used as a production area, in such locality, as will, in the judgment of the Secretary of the Treasury, render reasonably probable the efficient and diligent performance of the operations of producing the opium poppy in appropriate number and quality; and (4) who complies with such additional requirements as the Secretary of the Treasury shall deem and prescribe as reasonably necessary for the controlled production and distribution of the opium poppy. Each such license shall be nontransferable and shall be valid only to the extent of the production area and maximum weight of opium poppy yield specified in the license, shall state the locality of the production area, and shall be effective for a period of one year from the date of issue and may be renewed, in the discretion of the Secretary of the Treasury, for a like period.

(c) Qualifications of manufacturers of opium poppy or opium poppy products.

A license to manufacture opium or opium products shall be issued only to a person who, in the opinion of the Secretary of the Treasury, is determined to be a person (1) of good moral character; (2) who possesses a method and facilities, deemed satisfactory to the Secretary of the Treasury, for the efficient and economical extraction of opium or opium products; (3) who has such experience in manufacturing and marketing other medicinal drugs as to render reasonably probable the orderly and lawful distribution of opium or opium products of suitable quality to supply medical and scientific needs; and (4) who complies with such additional requirements as the Secretary of the Treasury shall deem and prescribe as reasonably necessary for the controlled production, manufacture, and distribution of the opium poppy, opium, or opium products. Such license shall be nontransferable, shall state the maximum quantity of opium poppies purchasable or obtainable thereunder, and shall be effective for a period of one year from the date of issue and may be renewed, in the discretion of the Secretary of the Treasury, for a like period.

(d) Limit as to numbers, localities, and areas.

All licenses issued under sections 188–188n of this title shall be limited to such number, localities, and areas as the Secretary of the Treasury shall determine to be appropriate to supply the medical and scientific needs of the United States for opium or opium products, with due regard to provision for reasonable reserves: *Provided, however,* That nothing contained in sections 188–188n of this title shall be construed as requiring the Secretary of the Treasury to issue or renew any license or licenses under the provisions of said sections.

(e) Revocation or refusal to renew.

The Secretary of the Treasury may revoke or refuse to renew any license issued under sections 188–188n of this title, if, after due notice and opportunity for hearing, he finds such action to be in the public interest, or finds that the licensee has failed to maintain the requisite qualifications. (Dec. 11, 1942, ch. 720, § 6, 56 Stat. 1046.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188f. Unlawful sale, distribution, etc., of opium poppy seed.

It shall be unlawful for any person to sell, transfer, convey any interest in, or give away, except to a person duly licensed under sections 188–188n of this title, or for any unlicensed person to purchase or otherwise obtain, opium poppy seed for the purpose of opium poppy production: *Provided,* That the seed obtained from opium poppies produced by licensed producers may be sold or transferred by such producers to unlicensed persons, and may thereafter be resold or transferred, for ultimate consumption as a spice seed or for the manufacture of oil. (Dec. 11, 1942, ch. 720, § 7, 56 Stat. 1047.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188g. Seizure and forfeiture of opium poppies illegally possessed; disposition.

(a) Any opium poppies which have been produced or otherwise obtained heretofore, and which may be produced or otherwise obtained hereafter

in violation of any of the provisions of sections 188–188n of this title shall be seized by and forfeited to the United States.

(b) The failure, upon demand by the Secretary of the Treasury, or his duly authorized agent, of the person in occupancy or control of land or premises upon which opium poppies are being produced or stored to produce an appropriate license, or proof that he is the holder thereof, shall constitute authority for the seizure and forfeiture of such opium poppies.

(c) The Secretary of the Treasury, or his duly authorized agent, shall have authority to enter upon any land (but not a dwelling house, unless pursuant to a search warrant issued according to law) where opium poppies are being produced or stored, for the purposes of enforcing the provisions of sections 188–188n of this title.

(d) Any opium poppies, the owner or owners of which are unknown, seized by or coming into the possession of the United States in the enforcement of sections 188–188n of this title shall be forfeited to the United States.

(e) The Secretary of the Treasury is hereby directed to destroy any opium poppies seized by and forfeited to the United States under this section, or to deliver for medical or scientific purposes such opium poppies to any department, bureau, or other agency of the United States Government, upon proper application therefor under such regulations as may be prescribed by the Secretary of the Treasury. (Dec. 11, 1942, ch. 720, § 8, 56 Stat. 1047.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188h. Application of other laws; limitation of crude opium imports.

(a) Nothing in sections 188–188n of this title shall be construed to repeal any provisions of the Internal Revenue Code, except that the provisions of subchapter A of chapter 23, and part V of subchapter A of chapter 27 of the Internal Revenue Code shall not apply to the production, sale, or transfer of opium poppies, when such opium poppies are lawfully produced, sold, or transferred by persons duly licensed under sections 188–188n of this title in conformity with the provisions thereof and the regulations issued pursuant thereto.

(b) Nothing in sections 188–188n of this title shall be construed to repeal any provision of sections 171–185 of this title, as amended: *Provided*, That the Secretary of the Treasury is hereby authorized to limit further or to prohibit entirely the importation or bringing in of crude opium, to the extent that he shall find the medical and scientific needs of the United States for opium or opium products are being, or can be, supplied by opium poppies produced in accordance with sections 188–188n of this title. (Dec. 11, 1942, ch. 720, § 9, 56 Stat. 1047.)

REFERENCES IN TEXT

Subchapter A of chapter 23, and part V of subchapter A of chapter 27 of the Internal Revenue Code, referred to in text, comprise 26 U. S. C. §§ 2550–2565, and 26 U. S. C. §§ 3220–3228, respectively.

EFFECTIVE DATE

See note under section 188 of this title.

§ 188i. Distribution of opium or opium products by the Federal Government; officers or employees of Treasury Department excepted from prohibitions.

(a) It shall be the duty of the Secretary of the Treasury, whenever in his opinion the medical and scientific needs of the Nation will not be met by importation or licensed production, to provide for the acquisition of opium poppy seed, for the production of the opium poppy, for the manufacture of opium or opium products, and for the use, sale, giving away, or other proper distribution of opium poppy seed, opium poppies, opium, or opium products by the United States Government either directly or through and with the approval of the head of any agency of the Government, including any Government-owned or controlled corporation.

(b) None of the prohibitions contained in sections 188–188n of this title shall apply to any officer or employee of the United States Treasury Department, who in the performance of his official duties and within the scope of his authority engages in any of the businesses or activities herein described, nor to any other officer or employee of the United States Government, who in the performance of his official duties, within the scope of his authority and with the approval of the Secretary of the Treasury, engages in any of the businesses or activities herein described. (Dec. 11, 1942, ch. 720, § 10, 56 Stat. 1048.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188j. Enforcement of provisions by Secretary of the Treasury; assistance from federal agencies.

(a) It shall be the duty of the Secretary of the Treasury to enforce the provisions of sections 188–188n of this title, and he is hereby authorized to make, prescribe, and publish all necessary rules and regulations for carrying out the provisions hereof, and to confer or impose any of the rights, privileges, powers, and duties conferred or imposed upon him by sections 188–188n of this title upon such officers or employees of the Treasury Department as he shall designate or appoint.

(b) It shall be the duty of the other departments, bureaus, and independent establishments, and particularly the Bureau of Plant Industry in the Department of Agriculture, when requested by the Secretary of the Treasury, to furnish such assistance, including technical advice, as will aid in carrying out the purposes of sections 188–188n of this title. (Dec. 11, 1942, ch. 720, § 11, 56 Stat. 1048.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188k. Territorial application.

The provisions of sections 188–188n of this title shall apply to the several States, the District of Columbia, the Territory of Alaska, the Territory of

Hawaii, the Canal Zone, Puerto Rico, and the other insular possessions of the United States. (Dec. 11, 1942, ch. 720, § 12, 56 Stat. 1048.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188*l*. Penalties for violations.

(a) Any person who violates any provision of sections 188–188n of this title shall be guilty of a felony and upon conviction thereof, be fined not more than $2,000, or imprisoned not more than five years, or both, in the discretion of the court.

(b) Any person who willfully makes, aids, or assists in the making of, or procures, counsels, or advises in the preparation or presentation of, a false or fraudulent statement in any application for a license under the provisions of sections 188–188n of this title shall (whether or not such false or fraudulent statement is made by or with the knowledge or consent of the person authorized to present the application) be guilty of a misdemeanor, and, upon conviction thereof, be fined not more than $2,000 or imprisoned for not more than one year, or both. (Dec. 11, 1942, ch. 720, § 13, 56 Stat. 1048.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188m. Pleading, presumptions, and burden of proof.

It shall not be necessary to negative any exemptions set forth in sections 188–188n of this title in any complaint, information, indictment, or other writ or proceeding laid or brought under sections 188–188n of this title and the burden of proof of any such exemption shall be upon the defendant. In the absence of the production of an appropriate license by the defendant, he shall be presumed not to have been duly licensed in accordance with sections 188–188n of this title and the burden of proof shall be on the defendant to rebut such presumption. (Dec. 11, 1942, ch. 720, § 14, 56 Stat. 1048.)

EFFECTIVE DATE

See note under section 188 of this title.

§ 188n. Separability.

If any provision of sections 188–188n of this title, or the application of such provision to any circumstance, shall be held invalid, the validity of the remainder of said sections and the applicability of such provision to other persons or circumstances shall not be affected thereby. (Dec. 11, 1942, ch. 720, § 15, 56 Stat. 1049.)

Chapter 9.—FEDERAL FOOD, DRUG, AND COSMETIC ACT

SUBCHAPTER V.—DRUGS AND DEVICES

Sec.
356. Certification of drugs containing insulin (New).

SUBCHAPTER III.—PROHIBITED ACTS AND PENALTIES

§ 331. Prohibited acts.

* * * * *

(l) Forging, counterfeiting, simulating, or falsely representing, or without proper authority using any mark, stamp, tag, label, or other identification device authorized or required by regulations promulgated under the provisions of section 344, 346 (b), 354, 356, or 364. (As amended Dec. 22, 1941, ch. 613, § 1, 55 Stat. 851.)

* * * * *

AMENDMENTS

1941—Subsec. (l) was amended by act Dec. 22, 1941, cited to text, which inserted reference to section 356.

SUBCHAPTER V.—DRUGS AND DEVICES

§ 352. Misbranded drugs and devices.

* * * * *

(k) Insulin not properly certified.

If it is, or purports to be, or is represented as a drug composed wholly or partly of insulin, unless (1) it is from a batch with respect to which a certificate or release has been issued pursuant to section 356, and (2) such certificate or release is in effect with respect to such drug. (As amended Dec. 22, 1941, ch. 613, § 2, 55 Stat. 851.)

AMENDMENTS

1941—Subsec. (k) was added by act Dec. 22, 1941, cited to text.

§ 356. Certification of drugs containing insulin.

(a) The Federal Security Administrator, pursuant to regulations promulgated by him, shall provide for the certification of batches of drugs composed wholly or partly of insulin. A batch of any such drug shall be certified if such drug has such characteristics of identity and such batch has such characteristics of strength, quality, and purity, as the Administrator prescribes in such regulations as necessary to adequately insure safety and efficacy of use, but shall not otherwise be certified. Prior to the effective date of such regulations the Administrator, in lieu of certification, shall issue a release for any batch which, in his judgment, may be released without risk as to the safety and efficacy of its use. Such release shall prescribe the date of its expiration and other conditions under which it shall cease to be effective as to such batch and as to portions thereof.

(b) Regulations providing for such certification shall contain such provisions as are necessary to carry out the purposes of this section, including provisions prescribing (1) standards of identity and of strength, quality, and purity; (2) tests and methods of assay to determine compliance with such standards; (3) effective periods for certificates, and other conditions under which they shall cease to be effective as to certified batches and as to portions thereof; (4) administration and procedure; and (5) such fees, specified in such regulations, as are necessary to provide, equip, and maintain an adequate certification service. Such regulations shall prescribe no standard of identity or of strength, quality, or purity for any drug different from the standard of identity, strength, quality, or purity set forth for such drug in an official compendium.

(c) Such regulations, insofar as they prescribe tests or methods of assay to determine strength, quality, or purity of any drug, different from the tests or methods of assay set forth for such drug in an official compendium, shall be prescribed, after notice

and opportunity for revision of such compendium, in the manner provided in the second sentence of section 351 (b). The provisions of subsections (e), (f), and (g) of section 371 shall be applicable to such portion of any regulation as prescribes any such different test or method, but shall not be applicable to any other portion of any such regulation. (June 25, 1938, ch. 675, § 506, as added Dec. 22, 1941, ch. 613, § 3, 55 Stat. 851.)

REGULATIONS

Section 4 of act Dec. 22, 1941, cited to text, provided as follows: "Regulations initially prescribed under * * * (Title 21, § 356) shall be promulgated and made effective within forty-five days after the date of enactment of this Act."

SUBCHAPTER VII.—GENERAL ADMINISTRATIVE PROVISIONS

§ 372a. Examination of sea food on request of packer; marking food with results; fees; penalties.

The Federal Security Administrator, upon application of any packer of any sea food for shipment or sale within the jurisdiction of this chapter, may, at his discretion, designate inspectors to examine and inspect such food and the production, packing, and labeling thereof. If on such examination and inspection compliance is found with the provisions of this chapter and regulations promulgated thereunder, the applicant shall be authorized or required to mark the food as provided by regulation to show such compliance. Services under this section shall be rendered only upon payment by the applicant of fees fixed by regulation in such amounts as may be necessary to provide, equip, and maintain an adequate and efficient inspection service. Receipts from such fees shall be covered into the Treasury and shall be available to the Federal Security Administrator for expenditures incurred in carrying out the purposes of this section, including expenditures for salaries of additional inspectors when necessary to supplement the number of inspectors for whose salaries Congress has appropriated. The Administrator is hereby authorized to promulgate regulations governing the sanitary and other conditions under which the service herein provided shall be granted and maintained, and for otherwise carrying out the purposes of this section. Any person who forges, counterfeits, simulates, or falsely represents, or without proper authority uses any mark, stamp, tag, label, or other identification devices authorized or required by the provisions of this section or regulations thereunder, shall be guilty of a misdemeanor, and shall on conviction thereof be subject to imprisonment for not more than one year or a fine of not less than $1,000 nor more than $5,000, or both such imprisonment and fine. (June 30, 1906, ch. 3915, § 10A, as added June 22, 1934, ch. 712, 48 Stat. 1204, amended Aug. 27, 1935, ch. 739, 49 Stat. 871; June 25, 1938, ch. 675, § 902 (a), 52 Stat. 1059, Reorg. Plan No. IV, § 12, eff. June 30, 1940, 5 F. R. 2422, 54 Stat. 1237.)

TITLE 22.—FOREIGN RELATIONS AND INTERCOURSE

Chapter 1.—DIPLOMATIC AND CONSULAR SERVICE GENERALLY

DIPLOMATIC OFFICERS GENERALLY

Sec.
41. Ambassador or minister unable to serve because of emergent conditions abroad; appointment as Foreign Service officer; compensation (New).

GENERAL PROVISIONS COMMON TO DIPLOMATIC AND TO CONSULAR OFFICERS

136. Temporary assignment of American citizens in Foreign Service to Department of State during national emergency (New).

ORGANIZATION OF FOREIGN SERVICE OF UNITED STATES

§ 17. Ordering personnel to United States on statutory leave; traveling expenses; duties while on leave.

The Secretary of State is authorized, whenever he deems it to be in the public interest, to order to the United States on his statutory leave of absence any Foreign Service officer or American employee who has performed three years or more of continuous service abroad: *Provided,* That the expenses of transportation and subsistence of such officers and employees and their immediate families, in traveling from their posts to their homes in the United States and return, shall be paid under the same rules and regulations applicable in the case of officers and employees going to and returning from their posts under orders of the Secretary of State when not on leave: *And provided further,* That while in the United States the services of such officers and employees shall be available for trade conference work or for such duties in the Department of State as the Secretary of State may prescribe, but the time of such work or duties shall not be counted as leave. (As amended Mar. 17, 1941, ch. 20, 55 Stat. 44.)

§ 21. Retirement and disability system; establishment; rules and regulations.

* * * * *

(d) Age and period of service for retirement.

When any Foreign Service officer has reached the age of sixty-five years and rendered at least fifteen years of service he shall be retired on an annuity computed as prescribed in paragraph (e) of this section: *Provided,* That any Foreign Service officer who has reached the age of fifty years and rendered at least thirty years of service may, in the discretion of the Secretary of State, be retired on an annuity computed as prescribed under paragraph (e) of this section; or if any Foreign Service officer has reached the age of fifty years and has rendered at least fifteen but less than thirty years of actual service, exclusive of extra service credit as provided in paragraph (k) of this section, he may, at the instance of the Secretary of State, be retired on an annuity based on such actual period of service: *And provided further,* That the President may in his discretion retain any Foreign Service officer on active duty for such period prior to his reaching seventy years of age as he may deem for the interests of the United States.

* * * * *

(As amended July 3, 1926, ch. 798, § 1, 44 Stat. 902; Feb. 23, 1931, ch. 276, § 26, 46 Stat. 1211; Apr. 24, 1939, ch. 84, § 3, 53 Stat. 584; July 19, 1939, ch. 330, 53 Stat. 1067; Aug. 5, 1939, ch. 441, 53 Stat. 1208; Apr. 20, 1940, ch. 118, § 1, 54 Stat. 143; Oct. 14, 1940, ch. 859, § 4, 54 Stat. 1118; May 13, 1941, ch. 115, § 1, 55 Stat. 189, eff. Aug. 1, 1941.)

AMENDMENTS

1941—Par. (d) amended by act May 13, 1941, eff. Aug. 1, 1941, cited to text.

DIPLOMATIC OFFICERS GENERALLY

§ 32a. Salary of minister to Liberia.

Section, act Jan. 21, 1931, ch. 42, 46 Stat. 1040, which related to salary of envoy extraordinary and minister plenipotentiary to Liberia, has been omitted from the Code.

Salaries of ambassadors, ministers, etc., see section 32 of this title.

§ 41. Ambassador or minister unable to serve because of emergent conditions abroad; appointment as Foreign Service officer; compensation.

During the period of the existing state of emergency proclaimed by the President on September 8, 1939, any Ambassador or Minister whose salary as such is payable from the appropriation "Salaries, Ambassadors and Ministers" and who, prior to appointment as Ambassador or Minister was legally appointed and served as a diplomatic or consular officer or as a Foreign Service officer, and who, on account of emergent conditions abroad, is unable properly to serve the United States at his regular post of duty, or, on account of such emergent conditions abroad, it shall be or has been found necessary in the public interest to terminate his appointment as Ambassador or Minister at such post, may be appointed or assigned to serve in any capacity in which a Foreign Service officer is authorized by law to serve, and, notwithstanding the provisions of any other law, the payment from such appropriation for the fiscal year 1943 of the salary of such officer, while serving under such assignment, is hereby authorized: *Provided,* That no person, while serving under such emergency appointment or assignment, shall receive compensation in excess of $9,000 per annum while serving in the continental United States or in excess of $10,000 per annum while serving elsewhere. (Apr. 1, 1941, ch. 32, title I, § 1, 55 Stat. 71; July 2, 1942, ch. 472, title I, 56 Stat. 470.)

CROSS REFERENCES

Proclamation of emergency, see Proc. No. 2352, Sept. 8, 1939, 4 F. R. 3851, 54 Stat. 2643, set out in note preceding chapter 1 of Title 50, War.

GENERAL PROVISIONS COMMON TO DIPLOMATIC AND TO CONSULAR OFFICERS

§ 130a. Expenses of bringing home remains of personnel dying abroad.

Payment shall be made for the preparation and transportation of the remains of those officers and employees of the Foreign Service, who have died or may die abroad or in transit while in the discharge of their official duties, to their former homes in this country or to a place not more distant for interment, and for the ordinary expenses of such interment. (As amended June 28, 1941, ch. 258, title I, 55 Stat. 268; July 2, 1942, ch. 472, title I, 56 Stat. 471.)

§ 130b. Expenses of transporting personnel, families and effects to and from posts; emergency conditions.

Payment shall be made for the traveling expenses, including travel by airplane when specifically authorized by the Secretary of State, of Diplomatic, Consular, and Foreign Service officers, and other employees of the Foreign Service, including Foreign Service inspectors, and under such regulations as the Secretary of State may prescribe, of their families and expenses of transportation of effects, in going to and returning from their posts, and in removing the family and effects of any such officer or employee from any foreign post, and thereafter transporting such family and effects to his post of assignment, to whatever extent may be determined necessary by the Secretary of State by reasons of emergency conditions in any country that in his opinion may endanger the life of such officer or employee or any member of his family, including automobiles as authorized by sections 73c and 823a of Title 5, section 824 of Title 10, and section 898 of Title 34, and storage of effects while such officers or employees are absent from their permanent posts of duty, including also expenses in connection with leaves of absence. (As amended June 28, 1941, ch. 258, title I, 55 Stat. 267; July 2, 1942, ch. 472, title I, 56 Stat. 470.)

§ 136. Temporary assignment of American citizens in Foreign Service to Department of State during national emergency.

During the period of the existing state of emergency proclaimed by the President on September 8, 1939, American citizens holding positions in the Foreign Service of the United States and who on account of emergent conditions abroad are unable properly to serve the United States at their regular posts of duty may be assigned to the Department of State, to perform temporary services in that Department or to be detailed for temporary services of comparable importance, difficulty, responsibility, and value in any other department or agency of the United States, in cases where there is found to be a need of services for the performance of which such persons have the requisite qualifications. (June 28, 1941, ch. 258, title I, 55 Stat. 270; July 2, 1942, ch. 472, title I, 56 Stat. 474.)

Chapter 4.—PASSPORTS

Sec.

226a. Permit as guarantee of admission to the United States (New).
226b. Revocation of proclamation, rule, etc., as bar to prosecution (New).
228. Refusal of visas of aliens whose admission might endanger public safety; reference to Secretary of State (New).
229. Same; rules and regulations (New).

§ 223. War-time restrictions; generally.

When the United States is at war or during the existence of the national emergency proclaimed by the President on May 27, 1941, or as to aliens whenever there exists a state of war between, or among, two or more states, and the President shall find that the interests of the United States require that restrictions and prohibitions in addition to those provided otherwise than by sections 223–226b of this title be imposed upon the departure of persons from and their entry into the United States, and shall make public proclamation thereof, it shall, until otherwise ordered by the President or Congress, be unlawful—

(As amended June 21, 1941, ch. 210, § 1, 55 Stat. 252.)

* * * * *

PROCLAMATION OF NATIONAL EMERGENCY

Proc. No. 2487, Unlimited National Emergency, see note preceding section 1, Title 50, War.

AMENDMENTS

1941—Act June 21, 1941, cited to text, amended first paragraph.

§ 225. Penalty for violation of war-time restrictions.

Any person who shall willfully violate any of the provisions of sections 223–226b of this title, or of any order or proclamation of the President promulgated, or of any permit, rule, or regulation issued thereunder, shall, upon conviction, be fined not more than $5,000, or, if a natural person, imprisoned for not more than five years, or both; and the officer, director, or agent of any corporation who knowingly participates in such violation shall be punished by like fine or imprisonment, or both; and any vehicle, vessel or aircraft, together with its or her appurtenances, equipment, tackle, apparel, and furniture, concerned in any such violation, shall be forfeited to the United States. (As amended June 21, 1941, ch. 210, § 2, 55 Stat. 253.)

AMENDMENTS

1941—Act June 21, 1941, cited to text, reduced the fine from $10,000 to $5,000 and the term from twenty years to five years, and inserted "aircraft."

§ 226. "United States" and "person" as used in war-time restriction defined.

The term "United States" as used in sections 223–226b of this title includes the Canal Zone, the Commonwealth of the Philippines, and all territory and waters, continental or insular, subject to the jurisdiction of the United States.

The word "person" as used in sections 223, 224, and 225 of this title shall be deemed to mean any individual, partnership, association, company, or other unincorporated body of individuals, or corporation,

or body politic. (As amended June 21, 1941, ch. 210, § 2a, 55 Stat. 253.)

AMENDMENTS

1941—Act June 21, 1941, cited to text, inserted "Commonwealth of the Philippines" in the first paragraph.

§ 226a. Permit as guarantee of admission to the United States.

Nothing in sections 223–226b of this title shall be construed to entitle an alien to whom a permit to enter the United States has been issued to enter the United States, if, upon arrival in the United States, he is found to be inadmissible to the United States under sections 223–226b of this title or any law relating to the entry of aliens into the United States. (May 22, 1918, ch. 81, § 5, as added June 21, 1941, ch. 210, § 3, 55 Stat. 253.)

§ 226b. Revocation of proclamation, rule, etc., as bar to prosecution.

The revocation of any proclamation, rule, regulation, or order issued in pursuance of sections 223–226b of this title, shall not prevent prosecution for any offense committed or the imposition of any penalties or forfeitures, liability for which was incurred under sections 223–226b of this title prior to the revocation of such proclamation, rule, regulation, or order. (May 22, 1918, ch. 81, § 6, as added June 21, 1941, ch. 210, § 3, 55 Stat. 253.)

§ 228. Refusal of visas to aliens whose admission might endanger public safety; reference to Secretary of State.

Whenever any American diplomatic or consular officer knows or has reason to believe that any alien seeks to enter the United States for the purpose of engaging in activities which will endanger the public safety of the United States, he shall refuse to issue to such alien any immigration visa, passport visa, transit certificate, or other document entitling such alien to present himself for admission into the United States; but in any case in which a diplomatic or consular officer denies a visa or other travel document under the provisions of this section, he shall promptly refer the case to the Secretary of State for such further action as the Secretary may deem appropriate. (June 20, 1941, ch. 209, § 1, 55 Stat. 252.)

§ 229. Same; rules and regulations.

The President is hereby authorized to prescribe such rules and regulations as may be necessary to carry out the provisions of section 228 of this title. (June 20, 1941, ch. 209, § 2, 55 Stat. 252.)

Chapter 7.–INTERNATIONAL BUREAUS, CONGRESSES, ETC.

Sec.

269d. Inter American Statistical Institute; appropriation (New).
277f. Valley Gravity Canal and Storage Project (New).

§ 269d. Inter American Statistical Institute; appropriation.

To enable the United States to become an adhering member of the Inter American Statistical Institute, there is hereby authorized to be appropriated annually, out of any money in the Treasury not otherwise appropriated, such sums as may be required for expenditure under the direction of the Secretary of State, for the payment of the share of the United States toward the support of the Institute: *Provided*, That the share of the United States each year after the second year shall not exceed 50 per centum of the total contribution made for the same purposes by all adhering member governments during the year preceding the one for which payment is made: *Provided further*, That the total cost to the United States shall not exceed $35,000 in any one year. (Jan. 27, 1942, ch. 22, 56 Stat. 20.)

§§ 275, 276.

LATER SIMILAR PROVISIONS

Subsequent annual appropriation acts: June 28, 1941, ch. 258, title I, 55 Stat. 271; July 2, 1942, ch. 472, title I, 56 Stat. 474.

§ 277. International Boundary Commission, United States and Mexico; study of boundary waters.

CROSS REFERENCES

Settlement of American claims against Mexican government, see section 661 et seq. of this title.

§ 277f. Valley Gravity Canal and Storage Project.

The Secretary of State, with the approval of the President, shall designate the features of the Valley Gravity Canal and Storage Project which he deems international in character, and shall direct such changes in the general project plan as he deems advisable with respect to such features; and the features so designated shall be built, after consultation with the Bureau of Reclamation as to general design, by the American section of the International Boundary Commission, United States and Mexico, and shall be operated and maintained by said Commission insofar as their operation and maintenance in such manner is, in the opinion of the Secretary of State, necessary because of their international character. The construction, operation, and maintenance of such project shall be pursuant to the Federal reclamation laws, except as hereinbefore provided and except that—

(1) In addition to the nonreimbursable allocation to flood control or navigation which may be made by the Secretary of the Interior under section 485h (b) of Title 43, the President, after consultation with the Secretary of State and the Secretary of the Interior, shall allocate such part of the total estimated cost of the project as he deems proper to the protection of American interests from drought hazards resulting from the uncontrolled and unregulated flow of the international portion of the Rio Grande below Old Fort Quitman, Texas. Provisions of law applicable with respect to allocations to flood control under section 485h (b) of Title 43, shall, insofar as they are not inconsistent with the foregoing provisions, be applicable in like manner with respect to any allocation made under this subparagraph; and

(2) All revenues received by the United States in connection with the construction, operation, and maintenance of such projects shall be covered into

the Treasury as miscellaneous receipts. (June 28, 1941, ch. 259, § 1, 55 Stat. 338.)

§ 278b. Time of report to Congress.

REPEALED.—Acts June 28, 1941, ch. 258, title I, 55 Stat. 271; July 2, 1942, ch. 472, title I, 56 Stat. 474.

Chapter 9.—FOREIGN WARS, WAR MATERIALS, AND NEUTRALITY

SUBCHAPTER I.—WAR MATERIALS

Sec.
411. Lease, loan, etc., of war materials in interest of United States defense; definitions (New).
412. Same; procurement for and transfer of defense articles to other countries; repairs, etc.; limitation on amount; termination of powers; naval convoys; combat area navigation (New).
413. Same; contract restrictions against disposal of transferred articles by transferee governments (New).
414. Same; information regarding articles exported; reports to Congress (New).
415. Same; appropriations; disposition of repayments (New).
416. Same; protection of patent rights (New).
417. Same; acquisition of war materials from foreign governments (New).
418. Same; rules and regulations; delegation of powers (New).
419. Same; effect on existing laws relating to use of land and naval forces (New).
420. Same; application of other laws (New).
421. Contracts by Government agencies for defense articles, services, etc., for foreign governments in interests of United States (New).
422. Same; retention for United States defense articles procured for foreign governments (New).

SUBCHAPTER I.—WAR MATERIALS

§ 411. Lease, loan, etc., of war materials in interest of United States defense; definitions.

As used in sections 411–419 of this title—

(a) The term "defense article" means—

(1) Any weapon, munition, aircraft, vessel, or boat;

(2) Any machinery, facility, tool, material, or supply necessary for the manufacture, production, processing, repair, servicing, or operation of any article described in this subsection;

(3) Any component material or part of or equipment for any article described in this subsection;

(4) Any agricultural, industrial or other commodity or article for defense.

Such term "defense article" includes any article described in this subsection: Manufactured or procured pursuant to section 412, or to which the United States or any foreign government has or hereafter acquires title, possession, or control.

(b) The term "defense information" means any plan, specification, design, prototype, or information pertaining to any defense article. (Mar. 11, 1941, ch. 11, § 2, 55 Stat. 31.)

SHORT TITLE OF SECTIONS 411–419

Sections 411–419 of this title, popularly known as the "Lease-Lend Act," "may be cited as 'An Act to Promote the Defense of the United States' " by section 1 of act Mar. 11, 1941, cited to text.

SEPARABILITY OF PROVISIONS OF SECTIONS 411–419

Section 11 of act Mar. 11, 1941, cited to text, which act constitutes sections 411–419 of this title, provided as follows: "If any provision of this Act or the application of such provision to any circumstance shall be held invalid, the validity of the remainder of the Act and the applicability of such provision to other circumstances shall not be affected thereby."

§ 412. Same; procurement for and transfer of defense articles to other countries; repairs, etc.; limitation on amount; termination of powers; naval convoys; combat area navigation.

(a) Notwithstanding the provisions of any other law, the President may, from time to time, when he deems it in the interest of national defense, authorize the Secretary of War, the Secretary of the Navy, or the head of any other department or agency of the Government—

(1) To manufacture in arsenals, factories, and shipyards under their jurisdiction, or otherwise procure, to the extent to which funds are made available therefor, or contracts are authorized from time to time by the Congress, or both, any defense article for the government of any country whose defense the President deems vital to the defense of the United States.

(2) To sell, transfer title to, exchange, lease, lend, or otherwise dispose of, to any such government any defense article, but no defense article not manufactured or procured under paragraph (1) shall in any way be disposed of under this paragraph, except after consultation with the Chief of Staff of the Army or the Chief of Naval Operations of the Navy, or both. The value of defense articles disposed of in any way under authority of this paragraph, and procured from funds heretofore appropriated, shall not exceed $1,300,000,000. The value of such defense articles shall be determined by the head of the department or agency concerned or such other department, agency or officer as shall be designated in the manner provided in the rules and regulations issued hereunder. Defense articles procured from funds hereafter appropriated to any department or agency of the Government, other than from funds authorized to be appropriated under sections 411–419 of this title, shall not be disposed of in any way under authority of this paragraph except to the extent hereafter authorized by the Congress in the Acts appropriating such funds or otherwise.

(3) To test, inspect, prove, repair, outfit, recondition, or otherwise to place in good working order, to the extent to which funds are made available therefor, or contracts are authorized from time to time by the Congress, or both, any defense article for any such government, or to procure any or all such services by private contract.

(4) To communicate to any such government any defense information, pertaining to any defense article furnished to such government under paragraph (2) of this subsection.

(5) To release for export any defense article disposed of in any way under this subsection to any such government.

(b) The terms and conditions upon which any such foreign government receives any aid authorized under subsection (a) shall be those which the President deems satisfactory, and the benefit to the United States may be payment or repayment in kind or property, or any other direct or indirect benefit which the President deems satisfactory.

(c) After June 30, 1943, or after the passage of a concurrent resolution by the two Houses before June 30, 1943, which declares that the powers conferred by or pursuant to subsection (a) are no longer necessary to promote the defense of the United States, neither the President nor the head of any department or agency shall exercise any of the powers conferred by or pursuant to subsection (a); except that until July 1, 1946, any of such powers may be exercised to the extent necessary to carry out a contract or agreement with such a foreign government made before July 1, 1943, or before the passage of such concurrent resolution, whichever is the earlier.

(d) Nothing in sections 411–419 of this title shall be construed to authorize or to permit the authorization of convoying vessels by naval vessels of the United States.

(e) Nothing in sections 411–419 of this title shall be construed to authorize or to permit the authorization of the entry of any American vessel into a combat area in violation of section 443 of this title. (Mar. 11, 1941, ch. 11, § 3, 55 Stat. 31.)

REDUCTION IN VALUE OF DEFENSE ARTICLES

The value of defense articles stipulated in subsec. (a)(2) was reduced to $800,000,000 by act Dec. 17, 1941, ch. 591, title I, § 102, 55 Stat. 813, and as thus limited was made inapplicable "to the War Department after the date of the enactment of this Act."

Definition of "defense article" as used in act Dec. 17, 1941, cited in this note, see act Mar. 5, 1942, ch. 141, § 303, set out in note under this section relating to lend-lease of certain naval vessels and other articles.

LEND-LEASE OF CERTAIN NAVAL VESSELS AND OTHER ARTICLES

Act Feb. 7, 1942, ch. 46, title III, § 301, 56 Stat. 82, which act contained the Naval Appropriation Act, 1943, and title IV, Naval Appropriation Act, 1942, provided as follows: "Whenever the President deems it to be in the interest of national defense, he may authorize the Secretary of the Navy to lease for such period of time not exceeding the duration of the existing national emergency ships appropriated for in whole or in part in this Act under the heading 'Increase and Replacement of Naval Vessels, Emergency Construction' or to sell, transfer title to, exchange, lease, lend, or otherwise dispose of, to the government of any country whose defense the President deems vital to the defense of the United States, any other defense article procured from funds appropriated in this Act, in accordance with the provisions of the Act of March 11, 1941 (Public Law 11 [Title 22, § 411 et seq.]): *Provided*, That the total value of articles, other than ships, disposed of under this authority shall not exceed $2,500,000,000."

Act Mar. 5, 1942, ch. 141, title III, § 303, 56 Stat. 131, provided as follows: "The term 'defense article' as used in * * * [acts Dec. 17, 1941, ch. 591, title I, § 102, 55 Stat. 813, and Feb. 7, 1942, ch. 46, title III, § 301, 56 Stat. 82, both cited in notes under this section] shall be deemed to include defense information and services, and the expenses in connection with the procurement or supplying of defense articles, information, and services."

Act April 28, 1942, ch. 247, title II, § 201, 56 Stat. 233, provided in part "That the limitation of $2,500,000,000 established in section 301 of the Act of February 7, 1942 (Public Law 441 [set out above in this note]), shall apply to all appropriations made to the Navy Department since March 11, 1941."

ADDITIONAL DEFENSE AID TO OTHER COUNTRIES; LEASE OF CERTAIN VESSELS

Act Oct. 26, 1942, ch. 629, title I, § 103, 56 Stat. 994, provided as follows: "Whenever the President deems it to be in the interest of national defense, he may authorize the Secretary of the Navy to sell, or otherwise dispose of, in accordance with the Act of March 11, 1941 (Public Law 11) (sections 411–419 of this title), to the Government of any country whose defense the President deems vital to the defense of the United States, defense articles, information, and services (including furnishing of quarters, subsistence, transportation, and hospitalization of personnel, and care of the dead) procured from any funds appropriated to the Navy Department subsequent to March 11, 1941: *Provided*, That the total value of defense articles (other than ships), information, and services heretofore and hereafter disposed of under this authority shall not exceed $3,000,000,000: *Provided further*, That ships may be leased, but not otherwise disposed of, for periods not beyond the termination of the existing national emergency, under this authority but title thereof shall remain in the United States and their value shall not be charged against the limitation herein specified."

CROSS REFERENCES

American Republics, similar provisions regarding aid to, see sections 250 and 250a of this title.

§ 413. Same; contract restrictions against disposal of transferred articles by transferee governments.

All contracts or agreements made for the disposition of any defense article or defense information pursuant to section 412 shall contain a clause by which the foreign government undertakes that it will not, without the consent of the President, transfer title to or possession of such defense article or defense information by gift, sale, or otherwise, or permit its use by anyone not an officer, employee, or agent of such foreign government. (Mar. 11, 1941, ch. 11, § 4, 55 Stat. 32.)

American Republics, similar provisions regarding aid to, see section 250b of this title.

§ 414. Same; information regarding articles exported; reports to Congress.

(a) The Secretary of War, the Secretary of the Navy, or the head of any other department or agency of the Government involved shall, when any such defense article or defense information is exported, immediately inform the department or agency designated by the President to administer section 99 of Title 50, of the quantities, character, value, terms of disposition, and destination of the article and information so exported.

(b) The President from time to time, but not less frequently than once every ninety days, shall transmit to the Congress a report of operations under sections 411–419 of this title except such information as he deems incompatible with the public interest to disclose. Reports provided for under this subsection shall be transmitted to the Secretary of the Senate or the Clerk of the House of Representatives, as the case may be, if the Senate or the House of Representatives, as the case may be, is not in session. (Mar. 11, 1941, ch. 11, § 5, 55 Stat. 32.)

American Republics, similar provisions regarding aid to, see section 250c of this title.

§ 415. Same; appropriations; disposition of repayments.

(a) There is hereby authorized to be appropriated from time to time, out of any money in the Treasury not otherwise appropriated, such amounts as may be necessary to carry out the provisions and accomplish the purposes of sections 411–419 of this title.

(b) All money and all property which is converted into money received under section 412 from any government shall, with the approval of the Director of the Budget, revert to the respective appropriation or appropriations out of which funds were expended with respect to the defense article or defense information for which such consideration is received, and shall be available for expenditure for the purpose for which such expended funds were appropriated by law, during the fiscal year in which such funds are received and the ensuing fiscal year; but in no event shall any funds so received be available for expenditure after June 30, 1946. (Mar. 11, 1941, ch. 11, § 6, 55 Stat. 33.)

CROSS REFERENCES

American Republics, similar provisions regarding aid to, see section 250d of this title.

§ 416. Same; protection of patent rights.

The Secretary of War, the Secretary of the Navy, and the head of the department or agency shall in all contracts or agreements for the disposition of any defense article or defense information fully protect the rights of all citizens of the United States who have patent rights in and to any such article or information which is hereby authorized to be disposed of and the payments collected for royalties on such patents shall be paid to the owners and holders of such patents. (Mar. 11, 1941, ch. 11, § 7, 55 Stat. 33.)

CROSS REFERENCES

American Republics, similar provisions regarding aid to, see section 250e of this title.

§ 417. Same; acquisition of war materials from foreign governments.

The Secretaries of War and of the Navy are hereby authorized to purchase or otherwise acquire arms, ammunition, and implements of war produced within the jurisdiction of any country to which section 412 is applicable, whenever the President deems such purchase or acquisition to be necessary in the interests of the defense of the United States. (Mar. 11, 1941, ch. 11, § 8, 55 Stat. 33.)

CROSS REFERENCES

American Republics, similar provisions regarding aid to, see section 250f of this title.

§ 418. Same; rules and regulations; delegation of powers.

The President may, from time to time, promulgate such rules and regulations as may be necessary and proper to carry out any of the provisions of sections 411–419 of this title; and he may exercise any power or authority conferred on him by sections 411–419 of this title through such department, agency, or officer as he shall direct. (Mar. 11, 1941, ch. 11, § 9, 55 Stat. 33.)

§ 419. Same; effect on existing laws relating to use of land and naval forces.

Nothing in sections 411–419 of this title shall be construed to change existing law relating to the use of the land and naval forces of the United States, except insofar as such use relates to the manufacture, procurement, and repair of defense articles, the communication of information and other noncombatant purposes enumerated in sections 411–419 of this title. (Mar. 11, 1941, ch. 11, § 10, 55 Stat. 33.)

§ 420. Same; application of other laws.

The provisions of sections 1119a and 1119b of Title 46 shall apply to all activities and functions which the Maritime Commission may be authorized to perform pursuant to sections 411–419 of this title or any appropriations to carry out such sections, but nothing herein shall be construed to affect the appropriation made by sections 1119a of Title 46. (May 2, 1941, ch. 84, § 5, 55 Stat. 150.)

SECTION IN FORCE UNTIL SIX MONTHS AFTER END OF WAR

Res. June 16, 1942, ch. 416, 56 Stat. 370, provided that section should remain in force until six months after the end of the present war or such earlier time as Congress by concurrent resolution or the President may designate.

§ 421. Contracts by Government agencies for defense articles, services, etc., for foreign governments in interests of United States.

The President may, from time to time, when he deems it in the interest of national defense, authorize the head of any department or agency of the Government, to enter into contracts for the procurement of defense articles, information, or services for the government of any country whose defense the President deems vital to the defense of the United States, to the extent that such government agrees to pay the United States for such defense articles, information, or services prior to the receipt thereof and to make such payments from time to time as the President may require to protect the interests of the United States; and, upon payment of the full cost, the President may dispose of such articles, information, or services to such government: *Provided*, That the total amount of the outstanding contracts under this section, less the amounts which have been paid to the United States under such contracts, shall at no time exceed $600,000,000. (Oct. 28, 1941, ch. 460, title I, § 102, 55 Stat. 746.)

§ 422. Same; retention for United States defense articles procured for foreign governments.

Any defense article procured pursuant to section 421 of this title shall be retained by or transferred to and for the use of such department or agency of the United States as the President may determine, in lieu of being disposed of to a foreign government, whenever in the judgment of the President the defense of the United States will be best served thereby. (Oct. 28, 1941, ch. 460, title I, § 103, 55 Stat. 747.)

SUBCHAPTER II.—NEUTRALITY ACT

§§ 442, 443. Repealed. Nov. 17, 1941, 4:30 p. m. E. S. T., ch. 473, § 1, 55 Stat. 764.

§ 446. Repealed. Nov. 17, 1941, 4:30 p. m. E. S. T., ch. 473, § 2, 55 Stat. 764.

ARMING VESSELS AUTHORIZED DURING EMERGENCY

Res. Nov. 17, 1941, § 2, besides repealing this section, contained the following provision: "during the unlimited national emergency proclaimed by the President on May 27, 1941, the President is authorized, through such agency as he may designate, to arm, or to permit or cause to be armed, any American vessel as defined in such Act (Title 22, § 441 et seq.). The provisions of section 16 of the Criminal Code (Title 18, § 28) (relating to bonds from armed vessels on clearing) shall not apply to any such vessel."

§ 447. Financial transactions.

(e) This section shall not be operative when the United States is at war. (As amended Feb. 21, 1942, ch. 104, 56 Stat. 95.)

AMENDMENTS

1942—Res. Feb. 21, 1942, cited to text, added par. (e).

§ 448. Solicitation and collection of funds and contributions.

ADMINISTRATION OF SECTION BY PRESIDENT'S WAR RELIEF CONTROL BOARD

The administration of those provisions of this section relating to the solicitation and collection of funds and contributions for relief purposes was transferred to the President's War Relief Control Board by section 4 of Ex. Ord. No. 9205, set out preceding section 1 of Appendix to Title 50, War.

§ 452. National munitions control board.

* * * * *

(h) The Board shall make a report to Congress on January 3 and July 3 of each year, copies of which shall be distributed as are other reports transmitted to Congress. Such reports shall contain such information and data collected by the Board as may be considered of value in the determination of questions connected with the control of trade in arms, ammunition, and implements of war, including the name of the purchaser and the terms of sale made under any such license. The Board shall include in such reports a list of all persons required to register under the provisions of this subchapter, and full information concerning the licenses issued hereunder, including the name of the purchaser and the terms of sale made under any such license. Any reports required by this section may be omitted or dispensed with in the discretion of the Secretary of State during the existence of a state of war. (As amended Jan. 26, 1942, ch. 19, 56 Stat. 19.)

* * * * *

AMENDMENTS

1942—Act Jan. 26, 1942, cited to text, amended subsec. (h) by adding last sentence, effective as of May 27, 1941.

PROC. NO. 2549. ENUMERATION OF ARMS, AMMUNITION AND IMPLEMENTS OF WAR

Proc. No. 2549, Apr. 9, 1942, 7 F.R. 2769, 56 Stat. ——, provided:

WHEREAS section 12 (1) of the joint resolution of Congress approved November 4, 1939, entitled "Joint resolution to preserve the neutrality and the peace of the United States and to secure the safety of its citizens and their interests", provides in part as follows (54 Stat. 11; 22 U.S.C. 452 (1)):

"The President is hereby authorized to proclaim upon recommendation of the Board from time to time a list of articles which shall be considered arms, ammunition, and implements of war for the purposes of this section * * *"

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, acting under and by virtue of the authority conferred upon me by the said joint resolution of Congress, and pursuant to the recommendation of the National Munitions Control Board, declare and proclaim that the articles listed below shall, on and after April 15, 1942, be considered arms, ammunition, and implements of war for the purposes of section 12 (1) of the said joint resolution of Congress:

CATEGORY I

(1) Rifles and carbines using ammunition in excess of caliber .22, and barrels for those weapons;

(2) Machine guns, automatic or autoloading rifles, and machine pistols using ammunition in excess of caliber .22, and barrels for those weapons; machine-gun mounts;

(3) Guns, howitzers, and mortars of all calibers, their mountings and barrels;

(4) Ammunition in excess of caliber .22 for the arms enumerated under (1), (2), and (3) above, and cartridge cases or bullets for such ammunition; shells and projectiles, filled or unfilled, for the arms enumerated under (3) above;

(5) Grenades, bombs, torpedoes, mines and depth charges, filled or unfilled, and apparatus for their use or discharge;

(6) Tanks, military armored vehicles, and armored trains; armor plate and turrets for such vehicles.

CATEGORY II

Vessels of war of all kinds, including aircraft carriers and submarines, and armor plate and turrets for such vessels.

CATEGORY III

(1) Aircraft, unassembled, assembled, or dismantled, both heavier and lighter than air, which are designed, adapted, and intended for aerial combat by the use of machine guns or of artillery or for the carrying and dropping of bombs, or which are equipped with, or which by reason of design or construction are prepared for, any of the appliances referred to in paragraph (2) below;

(2) Aerial gun mounts and frames, bomb racks, torpedo carriers, and bomb-release or torpedo-release mechanisms; armor plate and turrets for military aircraft.

CATEGORY IV

(1) Revolvers and automatic pistols using ammunition in excess of caliber .22;

(2) Ammunition in excess of caliber .22 for the arms enumerated under (1) above, and cartridge cases or bullets for such ammunition.

CATEGORY V

(1) Aircraft, unassembled, assembled or dismantled, both heavier and lighter than air, other than those included in category III;

(2) Propellers or air-screws, fuselages, hulls, wings, tail units, and under-carriage units;

(3) Aircraft engines, unassembled, assembled, or dismantled.

CATEGORY VI

(1) Livens projectors, flame throwers, and fire-barrage projectors;

(2) a. Mustard gas (dichlorethyl sulphide);

b. Lewisite (chlorvinyldichlorarsine and dichlordivinylchlorarsine);

c. Methyldichlorarsine;

d. Diphenylchlorarsine;
e. Diphenylcyanarsine;
f. Diphenylaminechlorarsine;
g. Phenyldichlorarsine;
h. Ethyldichlorarsine;
i. Phenyldibromarsine;
j. Ethyldibromarsine;
k. Phosgene;
l. Monochlormethylchlorformate;
m. Trichlormethylchlorformate (diphosgene);
n. Dichlordimethyl ether;
o. Dibromdimethyl ether;
p. Cyanogen chloride;
q. Ethylbromacetate;
r. Ethyliodoacetate;
s. Brombenzylcyanide;
t. Bromacetone;
u. Brommethylethyl ketone.

CATEGORY VII

(1) Propellent powders;
(2) High explosives as follows:
a. Nitrocellulose having a nitrogen content of more than 12%;
b. Trinitrotoluene;
c. Trinitroxylene;
d. Tetryl (trinitrophenol methyl nitramine or "tetranitro methylaniline");
e. Picric acid;
f. Ammonium picrate;
g. Trinitroanisol;
h. Trinitronaphthalene;
i. Tetranitronaphthalene;
j. Hexanitrodiphenylamine;
k. Pentaerythritetetranitrate (penthrite or pentrite);
l. Trimethylenetrinitramine (hexogen or T_4);
m. Potassium nitrate powders (black saltpeter powder);
n. Sodium nitrate powders (black soda powder);
o. Amatol (mixture of ammonium nitrate and trinitrotoluene);
p. Ammonal (mixture of ammonium nitrate, trinitrotoluene, and powdered aluminum, with or without other ingredients);
q. Schneiderite (mixture of ammonium nitrate and dinitronaphthalene, with or without other ingredients).

Effective April 15, 1942, this proclamation shall supersede Proclamation 2237, dated May 1, 1937, entitled "Enumeration of Arms, Ammunition, and Implements of War".

Proc. No. 2237, May 1, 1937, 2 F. R. 923, enumerating arms, ammunitions and implements of war, was superseded by Proc. No. 2549, set out above.

Chapter 10.—HEMISPHERAL RELATIONS

SUBCHAPTER I.—GENERALLY

Sec.
504. Transfer of hemisphere territory from one non-American power to another; recognition; consultation with American Republics (New).

SUBCHAPTER I.—GENERALLY

§§ 501, 502.

CROSS REFERENCES

Lease-Lend Act of 1941, similar provisions of, see section 412 of this title.

§ 504. Transfer of hemisphere territory from one non-American power to another; recognition; consultation with American Republics.

(1) The United States would not recognize any transfer, and would not acquiesce in any attempt to transfer, any geographic region of this hemisphere from one non-American power to another non-American power; and

(2) If such transfer or attempt to transfer should appear likely, the United States shall, in addition to other measures, immediately consult with the other American republics to determine upon the steps which should be taken to safeguard their common interests. (Apr. 10, 1941, ch. 49, 55 Stat. 133.)

PURPOSE OF ENACTMENT

The "whereas" clauses preceding the resolving words in Res. Apr 10, 1941, cited to text, provided as follows:

"Whereas our traditional policy has been to consider any attempt on the part of non-American powers to extend their system to any portion of this hemisphere as dangerous to the peace and safety not only of this country but of the other American republics; and

"Whereas the American republics agreed at the Inter-American Conference for the Maintenance of Peace held in Buenos Aires in 1936 and at the Eighth International Conference of American States held in Lima in 1938 to consult with one another in the event that the peace, security, or territorial integrity of any American republic should be threatened; and

"Whereas the Meeting of the Foreign Ministers of the American Republics at Panama October 3, 1939, resolved 'That in case any geographic region of America subject to the jurisdiction of any non-American state should be obliged to change its sovereignty and there should result therefrom a danger to the security of the American Continent, a consultative meeting such as the one now being held will be convoked with the urgency that the case may require':".

SUBCHAPTER II.—WAR MATERIALS

§§ 521–527.

CROSS REFERENCES

Lease-Lend Act of 1941, similar provisions of, see section 413 of this title.

Chapter 11.—FOREIGN AGENTS AND PROPAGANDA

SUBCHAPTER II—REGISTRATION OF FOREIGN PROPAGANDISTS

Sec.
617. Liability of officers (New).
618. Enforcement and penalties (New).
619. Territorial applicability of subchapter (New).
620. Rules and regulations (New).
621. Reports to Congress (New).

SUBCHAPTER II.—REGISTRATION OF FOREIGN PROPAGANDISTS

EX. ORD. NO. 9176. TRANSFER OF REGISTRATION FUNCTIONS FROM THE SECRETARY OF STATE TO THE ATTORNEY GENERAL

Ex. Ord. No. 9176, May 29, 1942, 7 F. R. 4127, provided:

By virtue of the authority vested in me by Title I of the First War Powers Act, 1941, approved December 18, 1941 (Public Law No. 354, 77th Congress (Title 50 App., § 601 et seq.)), and as President of the United States, it is hereby ordered as follows:

1. All functions, powers and duties of the Secretary of State under the act of June 8, 1938 (52 Stat. 631 (section 611 of this title)), as amended by the act of August 7, 1939 (53 Stat. 1244 (section 611 of this title)), requiring the registration of agents of foreign principals, are hereby transferred to and vested in the Attorney General.

2. All property, books and records heretofore maintained by the Secretary of State with respect to his administration of said act of June 8, 1938, as amended, are hereby transferred to and vested in the Attorney General.

3. The Attorney General shall furnish to the Secretary of State for such comment, if any, as the Secretary of State may desire to make from the point of view of the foreign relations of the United States, one copy of each registration statement that is hereafter filed with the Attorney General in accordance with the provisions of this Executive order.

4. All rules, regulations and forms which have been issued by the Secretary of State pursuant to the provisions of said act of June 8, 1938, as amended, and which are in effect shall continue in effect until modified, superseded, revoked or repealed by the Attorney General.

5. This order shall become effective as of June 1, 1942.

§ 611. Definitions.

As used in and for the purposes of this subchapter—

(a) The term "person" includes an individual, partnership, association, corporation, organization, or any other combination of individuals;

(b) The term "foreign principal" includes—

(1) a government of a foreign country and a foreign political party;

(2) an individual affiliated or associated with, or supervised, directed, controlled, financed, or subsidized, in whole or in part, by any foreign principal defined in clause (1) of this section 611 (b);

(3) a person outside of the United States, unless it is established that such person is an individual and is a citizen of and domiciled within the United States or that such person is not an individual, is organized under or created by the laws of the United States or of any State or other place subject to the jurisdiction of the United States, and has its principal place of business within the United States. Nothing in this clause (3) shall limit the operation of clause (5) of this section 611 (b);

(4) a partnership, association, corporation, organization, or other combination of individuals organized under the laws of, or having its principal place of business in, a foreign country;

(5) a domestic partnership, association, corporation, organization, or other combination of individuals, subsidized directly or indirectly, in whole or in part, by any foreign principal defined in clause (1), (3), or (4) of this section 611 (b);

(c) Except as provided in section 611 (d) hereof, the term "agent of a foreign principal" includes—

(1) any person who acts or agrees to act, within the United States, as, or who is or holds himself out to be whether or not pursuant to contractual relationship, a public-relations counsel, publicity agent, information-service employee, servant, agent, representative, or attorney for a foreign principal;

(2) any person who within the United States collects information for or reports information to a foreign principal; who within the United States solicits or accepts compensation, contributions, or loans, directly or indirectly, from a foreign principal; who within the United States solicits, disburses, dispenses, or collects compensation, contributions, loans, money, or anything of value, directly or indirectly, for a foreign principal; who within the United States acts at the order, request, or under the direction, of a foreign principal;

(3) any person who assumes or purports to act within the United States as an agent of a foreign principal in any of the respects set forth in clauses (1) and (2) of this section 611 (c); and

(4) any person who is an officer or member of the active or reserve military, naval, or other armed forces of any foreign principal defined in clause (1) of section 611 (b) hereof, or who is an officer of or employed by any such foreign principal; and proof of any affiliation or employment, specified in this clause (4), of any person within a period of five years previous to the effective date of this subchapter shall create a rebuttable presumption that such person is an agent of a foreign principal;

(d) The term "agent of a foreign principal" does not include any news or press service or association organized under the laws of the United States or of any State or other place subject to the jurisdiction of the United States, or any newspaper, magazine, periodical, or other publication for which there is on file with the Postmaster General a sworn statement in compliance with section 233 of Title 39, published in the United States, solely by virtue of any bona fide news or journalistic activities, including the solicitation or acceptance of advertisements, subscriptions, or other compensation therefor, so long as it is at least 80 per centum beneficially owned by, and its officers and directors, if any, are citizens of the United States, and such news or press service or association, newspaper, magazine, periodical, or other publication, is not owned, directed, supervised, controlled, subsidized, or financed, and none of its policies are determined by any foreign principal defined in clause (1), (2), or (4) of section 611 (b) hereof, or by any agent of a foreign principal required to register under this subchapter;

(e) The term "government of a foreign country" includes any person or groups of persons exercising sovereign de facto or de jure political jurisdiction over any country, other than the United States, or over any part of such country, and includes any subdivision of any such group and any group or agency to which such sovereign de facto or de jure authority or functions are directly or indirectly delegated. Such term shall include any faction or body of insurgents within a country assuming to exercise governmental authority whether such faction or body of insurgents has or has not been recognized by the United States;

(f) The term "foreign political party" includes any organization or any other combination of individuals in a country other than the United States, or any unit or branch thereof, having for an aim or purpose, or which is engaged in any activity devoted in whole or in part to, the establishment, administration, control, or acquisition of administration or control, of a government of a foreign country or a subdivision thereof, or the furtherance or influencing of the political or public interests, policies, or relations of a government of a foreign country or a subdivision thereof;

(g) The term "public-relations counsel" includes any person who engages directly or indirectly in informing, advising, or in any way representing a principal in any matter pertaining to political or public interests, policies, or relations;

(h) The term "publicity agent" includes any person who engages directly or indirectly in the publication or dissemination of oral, visual, graphic, written, or pictorial information or matter of any kind, including publication by means of advertising, books,

periodicals, newspapers, lectures, broadcasts, motion pictures, or otherwise;

(i) The term "information-service employee" includes any person who is engaged in furnishing, disseminating, or publishing accounts, descriptions, information, or data with respect to the political, industrial, employment, economic, social, cultural, or other benefits, advantages, facts, or conditions of any country other than the United States or of any government of a foreign country or of a foreign political party or of a partnership, association, corporation, organization, or other combination of individuals organized under the laws of, or having its principal place of business in, a foreign country;

(j) The term "political propaganda" includes any oral, visual, graphic, written, pictorial, or other communication or expression by any person (1) which is reasonably adapted to, or which the person disseminating the same believes will, or which he intends to, prevail upon, indoctrinate, convert, induce, or in any other way influence a recipient or any section of the public within the United States with reference to the political or public interests, policies, or relations of a government of a foreign country or a foreign political party or with reference to the foreign policies of the United States or promote in the United States racial, religious, or social dissensions, or (2) which advocates, advises, instigates, or promotes any racial, social, political, or religious disorder, civil riot, or other conflict involving the use of force or violence in any other American republic or the overthrow of any government or political subdivision of any other American republic by any means involving the use of force or violence. As used in this section 611 (j) the term "disseminating" includes transmitting or causing to be transmitted in the United States mails or by any means or instrumentality of interstate or foreign commerce or offering or causing to be offered in the United States mails;

(k) The term "registration statement" means the registration statement required to be filed with the Attorney General under section 612 (a) hereof, and any supplements thereto required to be filed under section 612 (b) hereof, and includes all documents and papers required to be filed therewith or amendatory thereof or supplemental thereto, whether attached thereto or incorporated therein by reference;

(l) The term "American republic" includes any of the states which were signatory to the Final Act of the Second Meeting of the Ministers of Foreign Affairs of the American Republics at Habana, Cuba, July 30, 1940;

(m) The term "United States", when used in a geographical sense, includes the several States, the District of Columbia, the Territories, the Canal Zone, the insular possessions, including the Philippine Islands, and all other places now or hereafter subject to the civil or military jurisdiction of the United States;

(n) The term "prints" means newspapers and periodicals, books, pamphlets, sheet music, visiting cards, address cards, printing proofs, engravings, photographs, pictures, drawings, plans, maps, patterns to be cut out, catalogs, prospectuses, advertisements, and printed, engraved, lithographed, or autographed notices of various kinds, and, in general, all impressions or reproductions obtained on paper or other material assimilable to paper, on parchment or on cardboard, by means of printing, engraving lithography, autography, or any other easily recognizable mechanical process, with the exception of the copying press, stamps with movable or immovable type, and the typewriter. (As amended Apr. 29, 1942, ch. 263, § 1, 56 Stat. 248.)

REFERENCES IN TEXT

In subsec. (d) "233 of Title 39" read "2 of the act of August 24, 1912 (37 Stat. 553), as amended" where it appeared in act April 29, 1942, cited to text. Said section 2 of the 1912 act also affected sections 234 and 808 of Title 39, The Postal Service.

TRANSFER OF FUNCTIONS

Section 2 of act April 29, 1942, section 1 of which affected sections 611–621 of this title, provided as follows: "Upon the effective date of this Act (see effective date note below), all powers, duties, and functions of the Secretary of State under the Act of June 8, 1938 (52 Stat. 631), as amended (Title 22, § 611 et seq.), shall be transferred to and become vested in the Attorney General, together with all property, books, records, and unexpended balances of appropriations used by or available to the Secretary of State for carrying out the functions devolving on him under the above-cited Act. All rules, regulations, and forms which have been issued by the Secretary of State pursuant to the provisions of said Act, and which are in effect, shall continue in effect until modified, superseded, revoked, or repealed."

EFFECTIVE DATE

Prior to amendment generally by act April 29, 1942, cited to text, section 7 of act June 8, 1938, also cited, provided that this subchapter shall take effect on the ninetieth day after the date of enactment.

Section 3 of act April 29, 1942, section 1 of which amended this subchapter generally, provided as follows: "This Act (affecting Title 22, §§ 611–621) shall take effect on the sixtieth day after the date of its approval, except that prior to such sixtieth day the Attorney General may make, prescribe, amend, and rescind such rules, regulations, and forms as may be necessary to carry out the provisions of this Act."

POLICY AND PURPOSE OF SUBCHAPTER

Act April 29, 1942, cited to text, amending generally act June 8, 1938, also cited, added an opening paragraph preceding section 1 of the latter act and reading as follows: "It is hereby declared to be the policy and purpose of this Act (Title 22, § 611 et seq.) to protect the national defense, internal security, and foreign relations of the United States by requiring public disclosure by persons engaging in propaganda activities and other activities for or on behalf of foreign governments, foreign political parties, and other foreign principals so that the Government and the people of the United States may be informed of the identity of such persons and may appraise their statements and actions in the light of their associations and activities."

SEPARABILITY OF PROVISIONS; EFFECT ON EXISTING LAW

Sections 12 and 13 of act June 8, 1938, cited to text, as added by act April 29, 1942, also cited, provided as follows:

"Sec. 12. If any provision of this Act (Title 22, § 611 et seq.), or the application thereof to any person or circumstances, is held invalid, the remainder of the Act (Title 22, § 611 et seq.), and the application of such provisions to other persons or circumstances, shall not be affected thereby.

"Sec. 13. This (Title 22, § 611 et seq.) is an addition to and not in substitution for any other existing statute."

SHORT TITLE

Section 14 of act June 8, 1938, cited to text, as added by act April 29, 1942, also cited, provided as follows: "This Act (Title 22, § 611 et seq.) may be cited as the 'Foreign Agents Registration Act of 1938, as amended'."

CROSS REFERENCES

Registration functions of the Secretary of State transferred to the Attorney General, see Ex. Ord. No. 9176, set out preceding this section.

§ 612. Registration.

(a) No person shall act as an agent of a foreign principal unless he has filed with the Attorney General a true and complete registration statement and supplements thereto as required by this section 612 (a) and section 612 (b) hereof or unless he is exempt from registration under the provisions of this subchapter. Except as hereinafter provided, every person who is an agent of a foreign principal on the effective date of this subchapter shall, within ten days thereafter and every person who becomes an agent of a foreign principal after the effective date of this subchapter shall, within ten days thereafter, file with the Attorney General, in duplicate, a registration statement, under oath, on a form prescribed by the Attorney General, of which one copy shall be transmitted promptly by the Attorney General to the Secretary of State for such comment, if any, as the Secretary of State may desire to make from the point of view of the foreign relations of the United States. Failure of the Attorney General so to transmit such copy shall not be a bar to prosecution under this subchapter. The registration statement shall include the following, which shall be regarded as material for the purposes of this subchapter:

(1) Registrant's name, principal business address, and all other business addresses in the United States or elsewhere, and all residence addresses, if any;

(2) Status of the registrant; if an individual, nationality; if a partnership, name, residence addresses, and nationality of each partner and a true and complete copy of its articles of copartnership; if an association, corporation, organization, or any other combination of individuals, the name, residence addresses, and nationality of each director and officer and of each person performing the functions of a director or officer and a true and complete copy of its charter, articles of incorporation, association, constitution, and bylaws, and amendments thereto; a copy of every other instrument or document and a statement of the terms and conditions of every oral agreement relating to its organization, powers, and purposes; and a statement of its ownership and control;

(3) A comprehensive statement of the nature of registrant's business; a complete list of registrant's employees and a statement of the nature of the work of each, unless, and to the extent, this requirement is waived in writing by the Attorney General; the name and address of every foreign principal for whom the registrant is acting, assuming or purporting to act or has agreed to act; the character of the business or other activities of every such foreign principal, and, if any such foreign principal be other than a natural person, a statement of the ownership and control of each; and the extent, if any, to which each such foreign principal is supervised, directed, owned, controlled, financed, or subsidized, in whole or in part, by any government of a foreign country or foreign political party;

(4) Copies of each written agreement and the terms and conditions of each oral agreement, including all modifications of such agreements, or, where no contract exists, a full statement of all the circumstances, by reason of which the registrant is an agent of a foreign principal; a comprehensive statement of the nature and method of performance of each such contract, and of the existing and proposed activity or activities engaged in or to be engaged in by the registrant as agent of a foreign principal for each such foreign principal;

(5) The nature and amount of contributions, income, money, or thing of value, if any, that the registrant has received within the preceding sixty days from each such foreign principal, either as compensation or for disbursement or otherwise, and the form and time of each such payment and from whom received;

(6) A detailed statement of every activity which the registrant is performing or is assuming or purporting or has agreed to perform for himself or any other person other than a foreign principal and which requires his registration hereunder;

(7) The name, business, and residence addresses, and, if an individual, the nationality, of any person who has within the preceding sixty days contributed or paid money or anything of value to the registrant in connection with any of the activities referred to in clause (6) of this section 612 (a) and the amount or value of the same;

(8) A detailed statement of the money and other things of value spent or disposed of by the registrant during the preceding sixty days in furtherance of or in any way in connection with activities which require his registration hereunder and which have been undertaken by him either as an agent of a foreign principal or for himself or any other person;

(9) Copies of each written agreement and the terms and conditions of each oral agreement, including all modifications of such agreements, or, where no contract exists, a full statement of all the circumstances, by reason of which the registrant is performing or assuming or purporting or has agreed to perform for himself or for a foreign principal or for any person other than a foreign principal any activities which require his registration hereunder;

(10) Such other statements, information, or documents pertinent to the purposes of this subchapter as the Attorney General, having due regard for the national security and the public interest, may from time to time require;

(11) Such further statements and such further copies of documents as are necessary to make the statements made in the registration statement and supplements thereto, and the copies of documents furnished therewith, not misleading.

(b) Every agent of a foreign principal who has filed a registration statement required by section 612

(a) hereof shall, within thirty days after the expiration of each period of six months succeeding such filing, file with the Attorney General a supplement thereto under oath, on a form prescribed by the Attorney General, which shall set forth with respect to such preceding six months' period such facts as the Attorney General, having due regard for the national security and the public interest, may deem necessary to make the information required under section 612 hereof accurate, complete, and current with respect to such period. In connection with the information furnished under clauses (3), (4), (6), and (9) of section 612 (a) hereof, the registrant shall give notice to the Attorney General of any changes therein within ten days after such changes occur. If the Attorney General, having due regard for the national security and the public interest, determines that it is necessary to carry out the purposes of this subchapter, he may, in any particular case, require supplements to the registration statement to be filed at more frequent intervals in respect to all or particular items of information to be furnished.

(c) The registration statement and supplements thereto shall be executed under oath as follows: If the registrant is an individual, by him; if the registrant is a partnership, by the majority of the members thereof; if the registrant is a person other than an individual or a partnership, by a majority of the officers thereof or persons performing the functions of officers or by a majority of the board of directors thereof or persons performing the functions of directors, if any.

(d) The fact that a registration statement or supplement thereto has been filed shall not necessarily be deemed a full compliance with this subchapter and the regulations thereunder on the part of the registrant; nor shall it indicate that the Attorney General has in any way passed upon the merits of such registration statement or supplement thereto; nor shall it preclude prosecution, as provided for in this subchapter, for willful failure to file a registration statement or supplement thereto when due or for a willful false statement of a material fact therein or the willful omission of a material fact required to be stated therein or the willful omission of a material fact or copy of a material document necessary to make the statements made in a registration statement and supplements thereto, and the copies of documents furnished therewith, not misleading.

(e) If any agent of a foreign principal, required to register under the provisions of this subchapter, has previously thereto registered with the Attorney General under the provisions of sections 14–17 of Title 18, the Attorney General, in order to eliminate inappropriate duplication, may permit the incorporation by reference in the registration statement or supplements thereto filed hereunder of any information or documents previously filed by such agent of a foreign principal under the provisions of sections 14–17 of Title 18. (As amended Apr. 29, 1942, ch. 263, § 1, 56 Stat. 254.)

PRIOR LAW

Provisions on this subject were contained in sections 612 and 613 of this title prior to general amendment of act June 8, 1938, by act April 29, 1942, both cited to text.

EFFECTIVE DATE, ETC.

Effective date, construction, etc., see notes under section 611 of this title.

CROSS REFERENCES

Registration functions of the Secretary of State transferred to the Attorney General, see Ex. Ord. No. 9176, set out preceding section 611 of this title.

§ 613. Exemptions.

The requirements of section 612 (a) hereof shall not apply to the following agents of foreign principals:

(a) A duly accredited diplomatic or consular officer of a foreign government who is so recognized by the Department of State, while said officer is engaged exclusively in activities which are recognized by the Department of State as being within the scope of the functions of such officer;

(b) Any official of a foreign government, if such government is recognized by the United States, who is not a public-relations counsel, publicity agent, information-service employee, or a citizen of the United States, whose name and status and the character of whose duties as such official are of public record in the Department of State, while said official is engaged exclusively in activities which are recognized by the Department of State as being within the scope of the functions of such official;

(c) Any member of the staff of, or any person employed by, a duly accredited diplomatic or consular officer of a foreign government who is so recognized by the Department of State, other than a public-relations counsel, publicity agent, or information-service employee, whose name and status and the character of whose duties as such member or employee are of public record in the Department of State, while said member or employee is engaged exclusively in the performance of activities which are recognized by the Department of State as being within the scope of the functions of such member or employee;

(d) Any person engaging or agreeing to engage only in private, nonpolitical, financial, mercantile, or other activities in furtherance of the bona fide trade or commerce of such foreign principal or in the soliciting or collecting of funds and contributions within the United States to be used only for medical aid and assistance, or for food and clothing to relieve human suffering, if such solicitation or collection of funds and contributions is in accordance with and subject to the provisions of sections 441–457 of this title and such rules and regulations as may be prescribed thereunder;

(e) Any person engaging or agreeing to engage only in activities in furtherance of bona fide religious, scholastic, academic, or scientific pursuits or of the fine arts;

(f) Any person, or employee of such person, whose foreign principal is a government of a foreign country the defense of which the President deems vital to the defense of the United States while, (1) such

person or employee engages only in activities which are in furtherance of the policies, public interest, or national defense both of such government and of the Government of the United States, and are not intended to conflict with any of the domestic or foreign policies of the Government of the United States, (2) each communication or expression by such person or employee which he intends to, or has reason to believe will, be published, disseminated, or circulated among any section of the public, or portion thereof, within the United States, is a part of such activities and is believed by such person to be truthful and accurate and the identity of such person as an agent of such foreign principal is disclosed therein, and (3) such government of a foreign country furnishes to the Secretary of State for transmittal to, and retention for the duration of this subchapter by, the Attorney General such information as to the identity and activities of such person or employee at such times as the Attorney General may require. Upon notice to the Government of which such person is an agent or to such person or employee, the Attorney General, having due regard for the public interest and national defense, may, with the approval of the Secretary of State, and shall, at the request of the Secretary of State, terminate in whole or in part the exemption herein of any such person or employee. (As amended Apr. 29, 1942, ch. 263, § 1, 56 Stat. 254.)

PRIOR LAW

Prior to general amendment of act June 8, 1938, by act April 29, 1942, both cited to text, section related to additional registration statements after each six months period. Provisions on that subject were incorporated in section 612 of this title by said 1942 amendment.

REFERENCES IN TEXT

In subsec. (d) "sections 441–457 of this title" read "the Act of November 4, 1939, as amended (54 Stat. 48)," in act April 29, 1942, cited to text. Reference was probably intended to the Neutrality Act of 1939, constituting sections 441–457 of this title, which was the Joint Resolution of Nov. 4, 1939, 54 Stat. 3, and the only public law of that date.

EFFECTIVE DATE, ETC.

Effective date, construction, etc., see notes under section 611 of this title.

CROSS REFERENCES

Registration functions of the Secretary of State transferred to the Attorney General, see Ex. Ord. No. 9176, set out preceding section 611 of this title.

§ 614. Filing and labeling of political propaganda.

(a) Every person within the United States who is an agent of a foreign principal and required to register under the provisions of this subchapter and who transmits or causes to be transmitted in the United States mails or by any means or instrumentality of interstate or foreign commerce any political propaganda (i) in the form of prints, or (ii) in any other form which is reasonably adapted to being, or which he believes will be, or which he intends to be, disseminated or circulated among two or more persons shall, not later than forty-eight hours after the beginning of the transmittal thereof, send to the Librarian of Congress two copies thereof and file with the Attorney General one copy thereof and a statement, duly signed by or on behalf of such agent, setting forth full information as to the places, times, and extent of such transmittal.

(b) It shall be unlawful for any person within the United States who is an agent of a foreign principal and required to register under the provisions of this subchapter to transmit or cause to be transmitted in the United States mails or by any means or instrumentality of interstate or foreign commerce any political propaganda (i) in the form of prints, or (ii) in any other form which is reasonably adapted to being, or which he believes will be, or which he intends to be, disseminated or circulated among two or more persons, unless such political propaganda is conspicuously marked at its beginning with, or prefaced or accompanied by, a true and accurate statement, in the language or languages used in such political propaganda, setting forth that the person transmitting such political propaganda or causing it to be transmitted is registered under this subchapter with the Department of Justice, Washington, District of Columbia, as an agent of a foreign principal, together with the name and address of such agent of a foreign principal and of each of his foreign principals; that, as required by this subchapter, his registration statement is available for inspection at and copies of such political propaganda are being filed with the Department of Justice; and that registration of agents of foreign principals required by the subchapter does not indicate approval by the United States Government of the contents of their political propaganda. The Attorney General, having due regard for the national security and the public interest, may by regulation prescribe the language or languages and the manner and form in which such statement shall be made and require the inclusion of such other information contained in the registration statement identifying such agent of a foreign principal and such political propaganda and its sources as may be appropriate.

(c) The copies of political propaganda required by this subchapter to be sent to the Librarian of Congress shall be available for public inspection under such regulations as he may prescribe.

(d) For purposes of the Library of Congress, other than for public distribution, the Secretary of the Treasury and the Postmaster General are authorized, upon the request of the Librarian of Congress, to forward to the Library of Congress fifty copies, or as many fewer thereof as are available, of all foreign prints determined to be prohibited entry under the provisions of section 1305 of Title 19 and of all foreign prints excluded from the mails under authority of section 343 of Title 18.

Notwithstanding the provisions of section 1305 of Title 19 and of section 343 of Title 18, the Secretary of the Treasury is authorized to permit the entry and the Postmaster General is authorized to permit the transmittal in the mails of foreign prints imported for governmental purposes by authority or for the use of the United States or for the use of

the Library of Congress. (As amended Apr. 29, 1942, ch. 263, § 1, 56 Stat. 255.)

PRIOR LAW

Prior to general amendment of act June 8, 1938, by act April 29, 1942, both cited to text, section related to retention of statements as public records. Provisions on that subject were incorporated in section 616 of this title by said 1942 amendment.

EFFECTIVE DATE, ETC.

Effective date, construction, etc., see notes under section 611 of this title.

CROSS REFERENCES

Registration functions of the Secretary of State transferred to the Attorney General, see Ex. Ord. No. 9176, set out preceding section 611 of this title.

§ 615. Books and records.

Every agent of a foreign principal registered under this subchapter shall keep and preserve while he is an agent of a foreign principal such books of account and other records with respect to all his activities, the disclosure of which is required under the provisions of this subchapter, as the Attorney General, having due regard for the national security and the public interest, may by regulation prescribe as necessary or appropriate for the enforcement of the provisions of this subchapter and shall preserve the same for a period of three years following the termination of such status. Until regulations are in effect under this section every agent of a foreign principal shall keep books of account and shall preserve all written records with respect to his activities. Such books and records shall be open at all reasonable times to the inspection of any official charged with the enforcement of this subchapter. It shall be unlawful for any person willfully to conceal, destroy, obliterate, mutilate, or falsify, or to attempt to conceal, destroy, obliterate, mutilate, or falsify, or to cause to be concealed, destroyed, obliterated, mutilated, or falsified, any books or records required to be kept under the provisions of this section. (As amended Apr. 29, 1942, ch. 263, § 1, 56 Stat. 256.)

PRIOR LAW

Prior to general amendment of act June 8, 1938, by act April 29, 1942, both cited to text, section related to penalties. Provisions on that subject were incorporated in section 618 of this title by said 1942 amendment.

EFFECTIVE DATE, ETC.

Effective date, construction, etc., see notes under section 611 of this title.

CROSS REFERENCES

Registration functions of the Secretary of State transferred to the Attorney General, see Ex. Ord. No. 9176, set out preceding section 611 of this title.

§ 616. Public examination of official records.

The Attorney General shall retain in permanent form one copy of all registration statements and all statements concerning the distribution of political propaganda furnished under this subchapter, and the same shall be public records and open to public examination and inspection at such reasonable hours, under such regulations, as the Attorney General may prescribe, and copies of the same shall be furnished to every applicant at such reasonable fee as the Attorney General may prescribe. The Attorney General may withdraw from public examination the registration statement and other statements of any agent of a foreign principal whose activities have ceased to be of a character which requires registration under the provisions of this subchapter. (As amended Apr. 29, 1942, ch. 263, § 1, 56 Stat. 256.)

PRIOR LAW

Prior to general amendment of act June 8, 1938, by act April 29, 1942, both cited to text, section related to rules and regulations. Provisions on that subject were incorporated in section 620 of this title by said 1942 amendment.

Provisions on this subject were contained in section 614 of this title prior to general amendment of act June 8, 1938, by act April 29, 1942, both cited to text.

EFFECTIVE DATE, ETC.

Effective date, construction, etc., see notes under section 611 of this title.

Registration functions of the Secretary of State transferred to the Attorney General, see Ex. Ord. No. 9176, set out preceding section 611 of this title.

§ 617. Liability of officers.

Each officer, or person performing the functions of an officer, and each director, or person performing the functions of a director, of an agent of a foreign principal which is not an individual shall be under obligation to cause such agent to execute and file a registration statement and supplements thereto as and when such filing is required under sections 612 (a) and 612 (b) hereof and shall also be under obligation to cause such agent to comply with all the requirements of sections 614 (a), 614 (b), and 615 and all other requirements of this subchapter. In case of failure of any such agent of a foreign principal to comply with any of the requirements of this subchapter, each of its officers, or persons performing the functions of officers, and each of its directors, or persons performing the functions of directors, shall be subject to prosecution therefor. (June 8, 1938, ch. 327, § 7, 52 Stat. 633, as amended Apr. 29, 1942, ch. 263, § 1, 56 Stat. 256.)

PRIOR LAW

Section 7 of act June 8, 1938, cited to text, prior to the general amendment of that act by act April 29, 1942, also cited, provided for the effective date of the 1938 act. See note under section 611 of this title.

EFFECTIVE DATE, ETC.

Effective date, construction, etc., see notes under section 611 of this title.

§ 618. Enforcement and penalties.

(a) Any person who—

(1) willfully violates any provision of this subchapter or any regulation thereunder, or

(2) in any registration statement or supplement thereto or in any statement under section 614 (a) hereof concerning the distribution of political propaganda or in any other document filed with or furnished to the Attorney General under the provisions of this subchapter willfully makes a false statement

of a material fact or willfully omits any material fact required to be stated therein or willfully omits a material fact or a copy of a material document necessary to make the statements therein and the copies of documents furnished therewith not misleading, shall, upon conviction thereof, be punished by a fine of not more than $10,000 or by imprisonment for not more than five years, or both.

(b) In any proceeding under this subchapter in which it is charged that a person is an agent of a foreign principal with respect to a foreign principal outside of the United States, proof of the specific identity of the foreign principal shall be permissible but not necessary.

(c) Any alien who shall be convicted of a violation of, or a conspiracy to violate, any provision of this Act or any regulation thereunder shall be subject to deportation in the manner provided by sections 155 and 156 of Title 8.

(d) The Postmaster General may declare to be nonmailable any communication or expression falling within clause (2) of section 611 (j) hereof in the form of prints or in any other form reasonably adapted to, or reasonably appearing to be intended for, dissemination or circulation among two or more persons, which is offered or caused to be offered for transmittal in the United States mails to any person or persons in any other American republic by any agent of a foreign principal, if the Postmaster General is informed in writing by the Secretary of State that the duly accredited diplomatic representative of such American republic has made written representation to the Department of State that the admission or circulation of such communication or expression in such American republic is prohibited by the laws thereof and has requested in writing that its transmittal thereto be stopped. (June 8, 1938, ch. 327, § 8, as added Apr. 29, 1942, ch. 263, § 1, 56 Stat. 257.)

PRIOR LAW

Provisions on this subject were contained in section 615 of this title prior to general amendment of act June 8, 1938, by act April 29, 1942, both cited to text.

EFFECTIVE DATE, ETC.

Effective date, construction, etc., see notes under section 611 of this title.

§ 619. Territorial applicability of subchapter.

This subchapter shall be applicable in the several States, the District of Columbia, the Territories, the Canal Zone, the insular possessions, including the Philippine Islands, and all other places now or hereafter subject to the civil or military jurisdiction of the United States. (June 8, 1938, ch. 327, § 9, as added Apr. 29, 1942, ch. 263, § 1, 56 Stat. 257.)

EFFECTIVE DATE, ETC.

Effective date, construction, etc., see notes under section 611 of this title.

§ 620. Rules and regulations.

The Attorney General may at any time make, prescribe, amend, and rescind such rules, regulations, and forms as he may deem necessary to carry out the provisions of this subchapter. (June 8, 1938, ch. 327, § 10, as added Apr. 29, 1942, ch. 263, § 1, 56 Stat. 257.)

PRIOR LAW

Provisions on this subject were contained in section 616 of this title prior to general amendment of act June 8, 1938, by act April 29, 1942, both cited to text.

EFFECTIVE DATE, ETC.

Effective date, construction, etc., see notes under section 611 of this title.

§ 621. Reports to Congress.

The Attorney General shall, from time to time, make a report to the Congress concerning the administration of this subchapter, including the nature, sources, and content of political propaganda disseminated or distributed. (June 8, 1938, ch. 327, § 11, as added Apr. 29, 1942, ch. 263, § 1, 56 Stat. 258.)

EFFECTIVE DATE, ETC.

Effective date, construction, etc., see notes under section 611 of this title.

Chapter 12.—CLAIMS COMMISSIONS

Sec.

661. American Mexican Claims Commission; composition; salary of members; powers; termination of authority.
662. Jurisdiction of commission; presentation of claims; basis of decisions.
663. Same.
(a) Claims appraised by prior commissions.
(b) Notice of appraisal; acceptance or rejection by claimant.
(c) Petition for review.
(d) Procedure on review.
664. Determination of claims.
(a) Law governing.
(b) Decisions by Commission, scope and conclusiveness.
(c) Attorneys' fees.
(d) Certification of claims.
665. Determinations made by prior commissions as binding; certification by Secretary of State.
666. Conversion of appraisals from Mexican to American currency; rate of exchange; interest on award or appraisal.
667. Mexican Claims Fund.
(a) Payments from.
(b) Appropriations to fund.
(c) Awards payable from fund.
(d) Additional payments from.
668. Payment of awards.
(a) Regulations governing.
(b) Persons entitled to receive; exceptions.
(c) Findings of Secretary as conclusive.
(d) Consent of applicant.
(e) Conclusiveness of payments.
(f) Assumption of liability for payment of claim.
669. Appropriation for administration; deductions from award or appraisal.
670. Distribution of awards by Special Mexican Claims Commission of 1935 continued; inconsistent laws repealed.
671. Claims based on international arbitral awards prior to convention of 1923 as unaffected.
672. Definitions.

§ 661. American Mexican Claims Commission; composition; salary of members; powers; termination of authority.

(a) There is hereby established a commission to be known as the American Mexican Claims Commission (hereinafter referred to as the "Commission")

and to be composed of three persons to be appointed by the President, by and with the advice and consent of the Senate. Each member of the Commission shall receive a salary at the rate of $10,000 a year. One of such members shall be designated by the President as Chairman of the Commission. Two members of the Commission shall constitute a quorum for the transaction of business. Any vacancy that may occur in the membership of the Commission shall be filled in the same manner as in the case of an original appointment.

(b) The Commission may, without regard to the civil-service laws, employ a secretary, and such legal, clerical, and technical assistants as may be necessary to carry out its functions under sections 661–672 of this title, and shall fix their compensation without regard to sections 661–663, 664–673 and 674 of Title 5, as amended.

(c) The Commission is authorized to make such rules and regulations as may be necessary to carry out its functions under sections 661–672 of this title.

(d) The authority of the Commission under sections 661–672 of this title, and the terms of office of its members, shall terminate at the expiration of two years after the date on which a majority of its members first appointed take office, but the President may by Executive order fix an earlier termination date. Upon the termination of the authority of the Commission, all books, records, documents, and other papers in the possession of the Commission shall be deposited with the Department of State. (Dec. 18, 1942, ch. 766, § 2, 56 Stat. 1058.)

SHORT TITLE

Section 1 of act Dec. 18, 1942, cited to text, provided: "This act may be cited as the 'Settlement of Mexican Claims Act of 1942'."

REPEAL OF OTHER LAWS

Sections 11 (b) and 14 of act Dec. 18, 1942, cited to text, provided:

"SEC. 11 (b). So much of the Act approved April 10, 1935, (49 Stat. 149, establishing Special Mexican Claims Commission) and of the joint resolution approved August 25, 1937, (50 Stat. 783, providing for payment of awards made by Special Mexican Claims Commission of 1935) as may be inconsistent with this act (sections 661–672 of this title), is hereby repealed.

"SEC. 14. The following provisions of law are hereby repealed—

"(a) So much of the Department of State Appropriation Act, 1936 (49 Stat. 76), of the Department of State Appropriation Act, 1937 (49 Stat. 1320), and of the Department of State Appropriation Act, 1938 (50 Stat. 271), as reads as follows: '*Provided further*, That from any sums received from the Mexican Government in settlement of a general claim of an American citizen against it, there shall be deducted and deposited in the Treasury of the United States as miscellaneous receipts, 5 per centum thereof in reimbursement of the Government of the United States of expenses incurred by it in respect of such claim'.

"(b) That portion of the joint resolution approved April 10, 1939 (53 Stat. 573), reading as following: '*Provided*, That any expenditures from the amount herein authorized to be appropriated shall become a first charge upon any moneys received from the Government of Mexico in settlement of the respective claims, and the amount of such expenditures shall be deducted from the first payment by the Mexican Government and deposited in the Treasury of the United States as miscellaneous receipts'."

§ 662. Jurisdiction of commission; presentation of claims; basis of decisions.

(a) The Commission shall have authority to examine and render final decisions in the following categories of claims on behalf of American nationals against the Government of Mexico—

(1) Agrarian claims which arose between January 1, 1927, and August 30, 1927, inclusive, and which were not filed with the General Claims Commission established pursuant to the Convention between the United States and Mexico signed September 8, 1923 (43 Stat. 1730);

(2) Agrarian claims which are predicated upon provisional expropriation decrees signed between August 31, 1927, and December 1, 1938, inclusive, but not published prior to December 1, 1938, and which were not filed with the Agrarian Claims Commission, established pursuant to the agreement between the United States and Mexico effected by exchange of notes signed on November 9 and November 12, 1938, respectively (hereinafter referred to as the Agrarian Claims Agreement of 1938);

(3) Agrarian claims which arose between December 1, 1938, and October 6, 1940, inclusive, and which were not filed with the Agrarian Claims Commission on or before July 31, 1939;

(4) All other claims which arose between January 1, 1927, and October 6, 1940, inclusive, and which involve international responsibility of the Government of Mexico as a consequence of damage to, or loss or destruction of, or wrongful interference with, property of American nationals; except (A) claims predicated upon acts of Mexican authorities in relation to petroleum properties; and (B) claims which were not filed with the General Claims Commission prior to August 31, 1927, and which are predicated upon default of payment of the principal or interest on bonds issued or guaranteed by the Government of Mexico;

(5) Claims or parts of claims which were filed with the General Claims Commission, and also with the Special Claims Commission, established pursuant to the Convention between the United States and Mexico signed September 10, 1923 (43 Stat. 1722), and with respect to which no final determination on the merits has been made; and

(6) Any claim in which a decision was not rendered by the General Claims Commission in conformity with the rules of procedure adopted by such Commission.

(b) All claims in the categories specified in subsection (a) may be presented for any losses or damages suffered by American nationals by reason of losses or damages suffered by any foreign corporation, company, association, or partnership in which such nationals have, or have had, a substantial and bona fide interest: *Provided*, That in all such cases the claimant shall present to the Commission either an allotment to him by the corporation, company, association, or partnership of his proportionate share of the loss or damage suffered, or other evidence thereof which is satisfactory to the Commission.

(c) All decisions by the Commission with respect to the claims in the categories specified in subsection (a) shall be based upon such evidence and written legal contentions as may be presented within such period as may be prescribed therefor by the Commission, and upon the results of such independent investigation with respect to such claims as the Commission may deem it advisable to make; except that with respect to any claim referred to in paragraph (6) of subsection (a), the Commission shall decide the case upon the basis of the record before the General Claims Commission. (Dec. 18, 1942, ch. 766, § 3, 56 Stat. 1058.)

TREATIES AND CONVENTIONS

I. Convention between the United States and Mexico, signed September 8, 1923.

II. Convention between the United States and Mexico, signed September 10, 1923.

III. General Claims Protocol between the United States and Mexico, signed April 24, 1934.

IV. Agrarian Claims Agreement of 1938.

I. CONVENTION BETWEEN THE UNITED STATES AND MEXICO SIGNED SEPTEMBER 8, 1923

WHEREAS a Convention between the United States of America and the United Mexican States providing for the amicable settlement and adjustment of claims by the citizens of each country against the other, was concluded and signed by their respective Plenipotentiaries at Washington on the eighth day of September, one thousand nine hundred and twenty-three, the original of which Convention, being in the English and Spanish languages is word for word as follows:

The United States of America and the United Mexican States, desiring to settle and adjust amicably claims by the citizens of each country against the other since the signing on July 4, 1868, of the Claims Convention entered into between the two countries (without including the claims for losses or damages growing out of the revolutionary disturbances in Mexico which form the basis of another and separate Convention), have decided to enter into a Convention with this object, and to this end have nominated as their Plenipotentiaries:

The President of the United States of America:

The Honorables Charles Evans Hughes, Secretary of State of the United States of America, Charles Beecher Warren and John Barton Payne, and

The President of the United Mexican States:

Señor Don Manuel C. Téllez, Chargé d'Affaires ad interim of the United Mexican States at Washington;

Who, after having communicated to each other their respective full powers found to be in due and proper form, have agreed upon the following Articles:

All claims (except those arising from acts incident to the recent revolutions) against Mexico of citizens of the United States, whether corporations, companies, associations, partnerships or individuals, for losses or damages suffered by persons or by their properties, and all claims against the United States of America by citizens of Mexico, whether corporations, companies, associations, partnerships or individuals, for losses or damages suffered by persons or by their properties; all claims for losses or damages suffered by citizens of either country by reason of losses or damages suffered by any corporation, company, association or partnership in which such citizens have or have had a substantial and bona fide interest, provided an allotment to the claimant by the corporation, company, association or partnership of his proportion of the loss or damage suffered is presented by the claimant to the Commission hereinafter referred to; and all claims for losses or damages originating from acts of officials or others acting for either Government and resulting in injustice, and which claims may have been presented to either Government for its interposition with the other since the signing of the Claims Convention concluded between the two countries July 4, 1868, and which have remained unsettled, as well as any other such claims which may be filed by either Government within the time hereinafter specified, shall be submitted to a Commission consisting of three members for decision in accordance with the principles of international law, justice and equity.

Such Commission shall be constituted as follows: one member shall be appointed by the President of the United States; one by the President of the United Mexican States; and the third, who shall preside over the Commission, shall be selected by mutual agreement between the two Governments. If the two Governments shall not agree within two months from the exchange of ratifications of this Convention in naming such third member, then he shall be designated by the President of the Permanent Administrative Council of the Permanent Court of Arbitration at The Hague described in Article XLIX of the Convention for the pacific settlement of international disputes concluded at The Hague on October 18, 1907. In case of the death, absence or incapacity of any member of the Commission, or in the event of a member omitting or ceasing to act as such, the same procedure shall be followed for filling the vacancy as was followed in appointing him.

ARTICLE II

The Commissioners so named shall meet at Washington for organization within six months after the exchange of the ratifications of this Convention, and each member of the Commission, before entering upon his duties, shall make and subscribe a solemn declaration stating that he will carefully and impartially examine and decide, according to the best of his judgment and in accordance with the principles of international law, justice and equity, all claims presented for decision, and such declaration shall be entered upon the record of the proceedings of the Commission.

The Commission may fix the time and place of its subsequent meetings, either in the United States or in Mexico, as may be convenient, subject always to the special instructions of the two Governments.

ARTICLE III

In general, the Commission shall adopt as the standard for its proceedings the rules of procedure established by the Mixed Claims Commission created under the Claims Convention between the two Governments signed July 4, 1868, in so far as such rules are not in conflict with any provision of this Convention. The Commission, however, shall have authority by the decision of the majority of its members to establish such other rules for its proceedings as may be deemed expedient and necessary, not in conflict with any of the provisions of this Convention.

Each Government may nominate and appoint agents and counsel who will be authorized to present to the Commission, orally or in writing, all the arguments deemed expedient in favor of or against any claim. The agents or counsel of either Government may offer to the Commission any documents, affidavits, interrogatories or other evidence desired in favor of or against any claim and shall have the right to examine witnesses under oath or affirmation before the Commission, in accordance with such rules of procedure as the Commission shall adopt.

The decision of the majority of the members of the Commission shall be the decision of the Commission.

The language in which the proceedings shall be conducted and recorded shall be English or Spanish.

ARTICLE IV

The Commission shall keep an accurate record of the claims and cases submitted, and minutes of its proceedings with the dates thereof. To this end, each Government may appoint a Secretary; these Secretaries shall act as joint Secretaries of the Commission and shall be subject to its instructions. Each Government may also appoint and employ any necessary assistant secretaries and such other assistance as deemed necessary. The Commission may also appoint and employ any persons necessary to assist in the performance of its duties.

ARTICLE V

The High Contracting Parties, being desirous of effecting an equitable settlement of the claims of their respective citizens thereby affording them just and adequate compensation for their losses or damages, agree that no claim shall be disallowed or rejected by the Commission by the application of the general principle of international law that the legal remedies must be exhausted as a condition precedent to the validity or allowance of any claim.

Every such claim for loss or damage accruing prior to the signing of this Convention, shall be filed with the Commission within one year from the date of its first meeting, unless in any case reasons for the delay, satisfactory to the majority of the Commissioners, shall be established, and in any such case the period for filing the claim may be extended not to exceed six additional months.

The Commission shall be bound to hear, examine and decide, within three years from the date of its first meeting, all the claims filed, except as hereinafter provided in Article VII.

Four months after the date of the first meeting of the Commissioners, and every four months thereafter, the Commission shall submit to each Government a report setting forth in detail its work to date, including a statement of the claims filed, claims heard and claims decided. The Commission shall be bound to decide any claim heard and examined within six months after the conclusion of the hearing of such claim and to record its decision.

ARTICLE VII

The High Contracting Parties agree that any claim for loss or damage accruing after the signing of this Convention, may be filed by either Government with the Commission at any time during the period fixed in Article VI for the duration of the Commission; and it is agreed between the two Governments that should any such claim or claims be filed with the Commission prior to the termination of said Commission, and not be decided as specified in Article VI, the two Governments will by agreement extend the time within which the Commission may hear, examine and decide such claim or claims so filed for such a period as may be required for the Commission to hear, examine and decide such claim or claims.

ARTICLE VIII

The High Contracting Parties agree to consider the decision of the Commission as final and conclusive upon each claim decided, and to give full effect to such decisions. They further agree to consider the result of the proceedings of the Commission as a full, perfect and final settlement of every such claim upon either Government, for loss or damage sustained prior to the exchange of the ratifications of the present Convention (except as to claims arising from revolutionary disturbances and referred to in the preamble hereof). And they further agree that every such claim, whether or not filed and presented to the notice of, made, preferred or submitted to such Commission shall from and after the conclusion of the proceedings of the Commission be considered and treated as fully settled, barred and thenceforth inadmissible, provided the claim filed has been heard and decided.

ARTICLE IX

The total amount awarded in all the cases decided in favor of the citizens of one country shall be deducted from the total amount awarded to the citizens of the other country and the balance shall be paid at Washington or at the City of Mexico, in gold coin or its equivalent to the Government of the country in favor of whose citizens the greater amount may have been awarded.

In any case the Commission may decide that international law, justice and equity require that a property or right be restored to the claimant in addition to the amount awarded in any such case for all loss or damage sustained prior to the restitution. In any case where the Commission so decides the restitution of the property or right shall be made by the Government affected after such decision has been made, as hereinbelow provided. The Commission, however, shall at the same time determine the value of the property or right decreed to be restored and the Government affected may elect to pay the amount so fixed after the decision is made rather than to restore the property or right to the claimant.

In the event the Government affected should elect to pay the amount fixed as the value of the property or right decreed to be restored, it is agreed that notice thereof will be filed with the Commission within thirty days after the decision and that the amount fixed as the value of the property or right shall be paid immediately. Upon failure so to pay the amount the property or right shall be restored immediately.

ARTICLE X

Each Government shall pay its own Commissioner and bear its own expenses. The expenses of the Commission including the salary of the third Commissioner shall be defrayed in equal proportions by the two Governments.

ARTICLE XI

The present Convention shall be ratified by the High Contracting Parties in accordance with their respective Constitutions. Ratifications of this Convention shall be exchanged in Washington as soon as practicable and the Convention shall take effect on the date of the exchange of ratifications.

In witness whereof, the respective Plenipotentiaries have signed and affixed their seals to this Convention.

Done in duplicate at Washington this eighth day of September, 1923.

CHARLES EVANS HUGHES [SEAL.]
CHARLES BEECHER WARREN [SEAL.]
JOHN BARTON PAYNE [SEAL.]
MANUEL C. TÉLLEZ [SEAL.]

AND WHEREAS the said Convention, has been duly ratified on both parts, and the ratifications of the two governments were exchanged in the City of Washington, on the first day of March, one thousand nine hundred and twenty-four;

NOW, THEREFORE, be it known that I, Calvin Coolidge, President of the United States of America, have caused the said Convention to be made public to the end that the same and every article and clause thereof, may be observed and fulfilled with good faith by the United States and the citizens thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States to be affixed.

DONE at the city of Washington, this third day of March, in the year of our Lord one thousand [SEAL.] nine hundred and twenty-four, and of the Independence of the United States of America the one hundred and forty-eighth.

CALVIN COOLIDGE

By the President:

CHARLES E. HUGHES
Secretary of State. 43 Stat. 1730.

II. CONVENTION BETWEEN THE UNITED STATES AND MEXICO SIGNED SEPTEMBER 10, 1923

Whereas a Convention between the United States of America and the United Mexican States providing for the settlement and amicable adjustment of claims arising from losses or damages suffered by American citizens through revolutionary acts within the period from November 20, 1910, to May 31, 1920, inclusive, was concluded and signed by their respective Plenipotentiaries at Mexico City on the 10th day of September, one thousand nine hundred and twenty-three, the original of which Convention, being in the English and Spanish languages is word for word as follows:

SPECIAL CLAIMS CONVENTION

The United States of America and the United Mexican States, desiring to settle and adjust amicably claims arising from losses or damages suffered by American citizens through revolutionary acts within the period from November 20, 1910, to May 31, 1920, inclusive, have decided to enter into a Convention for that purpose, and to this end have nominated as their Plenipotentiaries:

The President of the United States:

George F. Summerlin Chargé d'Affaires ad interim of the United States of America and Mexico.

The President of the United Mexican States:

Alberto J. Pani, Secretary of State for Foreign Affairs.

Who, after having communicated to each other their respective full powers found to be in due and proper form, have agreed upon the following Articles:

All claims against Mexico of citizens of the United States, whether corporations, companies, associations, partnerships or individuals, for losses or damages suffered by persons or by their properties during the revolutions and disturbed conditions which existed in Mexico, covering the period from November 20, 1910, to May 31, 1920, inclusive, including losses or damages suffered by citizens of the United States by reason of losses or damages suffered by any corporation, company, association or partnership in which citizens of the United States have or have had a substantial and bona fide interest, provided an allotment to the American claimant by the corporation, company, association or partnership of his proportion of the loss or damage is presented by the claimant to the Commission hereinafter referred to, and which claims have been presented to the United States for its interposition with Mexico, as well as any other such claims which may be presented within the time hereinafter specified, shall be submitted to a Commission consisting of three members.

Such Commission shall be constituted as follows: one member shall be appointed by the President of the United States; one by the President of the United Mexican States; and the third, who shall preside over the Commission, shall be selected by mutual agreement between the two Governments. If the two Governments shall not agree within two months from the exchange of ratifications of this Convention in naming such third member, then he shall be designated by the President of the Permanent Administrative Council of the Permanent Court of Arbitration at The Hague described in Article 49 of the Convention for the Pacific Settlement of International Disputes concluded at The Hague on October 18, 1907. In case of the death, absence or incapacity of any member of the Commission, or in the event of a member omitting or ceasing to act as such, the same procedure shall be followed for filling the vacancy as was followed in appointing him.

ARTICLE II

The Commissioners so named shall meet at Mexico City within six months after the exchange of the ratifications of this Convention, and each member of the Commission, before entering upon his duties, shall make and subscribe a solemn declaration stating that he will carefully and impartially examine and decide, according to the best of his judgment and in accordance with the principles of justice and equity, all claims presented for decision, and such declaration shall be entered upon the record of the proceedings of the Commission.

The Mexican Government desires that the claims shall be so decided because Mexico wishes that her responsibility shall not be fixed according to the generally accepted rules and principles of international law, but *ex gratia* feels morally bound to make full indemnification and agrees, therefore, that it will be sufficient that it be established that the alleged loss or damage in any case was sustained and was due to any of the causes enumerated in Article III hereof.

The Commission may fix the time and place of its subsequent meetings, as may be convenient, subject always to the special instructions of the two Governments.

ARTICLE III

The claims which the Commission shall examine and decide are those which arose during the revolutions and disturbed conditions which existed in Mexico covering the period from November 20, 1910, to May 31, 1920, inclusive, and were due to any act by the following forces:

(1) By forces of a Government *de jure* or *de facto*.

(2) By revolutionary forces as a result of the triumph of whose cause governments *de facto* or *de jure* have been established, or by revolutionary forces opposed to them.

(3) By forces arising from the disjunction of the forces mentioned in the next preceding paragraph up to the time when the government *de jure* established itself as a result of a particular revolution.

(4) By federal forces that were disbanded, and

(5) By mutinies or mobs, or insurrectionary forces other than those referred to under subdivisions (2), (3) and (4) above, or by bandits, provided in any case it be established that the appropriate authorities omitted to take reasonable measures to suppress insurrectionists, mobs or bandits, or treated them with lenity or were in fault in other particulars.

ARTICLE IV

In general, the Commission shall adopt as the standard for its proceedings the rules of procedure established by the Mixed Claims Commission created under the Claims Convention between the two Governments signed July 4, 1868, in so far as such rules are not in conflict with any provision of this Convention. The Commission, however, shall have authority by the decision of the majority of its members to establish such other rules for its proceedings as may be deemed expedient and necessary, not in conflict with any of the provisions of this Convention.

Each Government may nominate and appoint agents and counsel who will be authorized to present to the Commission, orally or in writing, all the arguments deemed expedient in favor of or against any claim. The agents or counsel of either Government may offer to the Commission any documents, affidavits, interrogatories or other evidence desired in favor of or against any claim and shall have the right to examine witnesses under oath or affirmation before the Commission, in accordance with such rules of procedure as the Commission shall adopt.

The decision of the majority of the members of the Commission shall be the decision of the Commission.

The language in which the proceedings shall be conducted and recorded shall be Spanish or English.

ARTICLE V

The Commission shall keep an accurate record of the claims and cases submitted, and minutes of its proceedings with the dates thereof. To this end, each Government may appoint a Secretary; these Secretaries shall act as joint Secretaries of the Commission and shall be subject to its instructions. Each Government may also appoint and employ any necessary assistant secretaries and such other assistance as deemed necessary. The Commission may also appoint and employ any persons necessary to assist in the performance of its duties.

ARTICLE VI

Since the Mexican Government desires to arrive at an equitable settlement of the claims of the citizens of the United States and to grant them a just and adequate compensation for their losses or damages, the Mexican Government agrees that the Commission shall not disallow or reject any claim by the application of the general principle of international law that the legal remedies must be exhausted as a condition precedent to the validity or allowance of any claim.

ARTICLE VII

Every claim shall be filed with the Commission within two years from the date of its first meeting, unless in any case reasons for the delay, satisfactory to the majority of the Commissioners, shall be established, and in any such case the period for filing the claim may be extended not to exceed six additional months.

The Commission shall be bound to hear, examine and decide, within five years from the date of its first meeting, all the claims filed.

Four months after the date of the first meeting of the Commissioners, and every four months thereafter, the Commission shall submit to each Government a report setting forth in detail its work to date, including a statement of the claims filed, claims heard and claims decided. The Commission shall be bound to decide any claim heard

and examined within six months after the conclusion of the hearing of such claim and to record its decision.

ARTICLE VIII

The High Contracting Parties agree to consider the decision of the Commission as final and conclusive upon each claim decided, and to give full effect to such decisions. They further agree to consider the result of the proceedings of the Commission as a full, perfect and final settlement of every such claim upon the Mexican Government, arising from any of the causes set forth in Article III of this Convention. And they further agree that every such claim, whether or not filed and presented to the notice of, made, preferred or submitted to such Commission shall from and after the conclusion of the proceedings of the Commission be considered and treated as fully settled, barred and thenceforth inadmissible, provided the claim filed has been heard and decided.

ARTICLE IX

The total amount awarded to claimants shall be paid in gold coin or its equivalent by the Mexican Government to the Government of the United States at Washington.

ARTICLE X

Each Government shall pay its own Commissioner and bear its own expenses. The expenses of the Commission including the salary of the third Commissioner shall be defrayed in equal proportions by the two Governments.

ARTICLE XI

The present Convention shall be ratified by the High Contracting Parties in accordance with their respective Constitutions. Ratifications of this Convention shall be exchanged in Mexico City as soon as practicable and the Convention shall take effect on the date of the exchange of ratifications.

In witness whereof, the respective Plenipotentiaries have signed and affixed their seals to this Convention.

Done in duplicate at Mexico City this tenth day of September, 1923.

GEORGE F. SUMMERLIN. [SEAL.]
A. J. PANI [SEAL.]

And whereas the said Convention has been duly ratified on both parts, and the ratifications of the two governments were exchanged in the City of Mexico, on the nineteenth day of February, one thousand nine hundred and twenty-four;

Now, therefore, be it known that I, Calvin Coolidge, President of the United States of America, have caused the said Convention to be made public, to the end that the same and every article and clause thereof, may be observed and fulfilled with good faith by the United States and the citizens thereof.

In testimony whereof, I have hereunto set my hand and caused the Seal of the United States to be affixed.

Done at the city of Washington this twenty-third day of February, in the year of our Lord one thou-
[SEAL.] sand nine hundred and twenty-four, and of the Independence of the United States of America the one hundred and forty-eighth.

CALVIN COOLIDGE

By the President:

CHARLES E. HUGHES
Secretary of State. 43 Stat. 1722.

III. GENERAL CLAIMS PROTOCOL BETWEEN THE UNITED STATES AND MEXICO, SIGNED APRIL 24, 1934

Josephus Daniels, Ambassador Extraordinary and Plenipotentiary of the United States of America to the Government of Mexico, and José Manuel Puig Casauranc, Secretary for Foreign Affairs of the United Mexican States, duly authorized, have agreed on behalf of their two Governments to conclude the following Protocol:

Whereas, It is the desire of the two Governments to settle and liquidate as promptly as possible those claims of each Government against the other which are comprehended by, and which have been filed in pursuance of, the General Claims Convention between the two Governments, concluded on September 8, 1923;

Whereas, It is not considered expedient to proceed, at the present time, to the formal arbitration of the said claims in the manner provided in that Convention;

Whereas, It is considered to be conducive to the best interests of the two Governments, to preserve the *status quo* of the General Claims Convention above mentioned and the Convention extending the duration thereof, which latter was concluded on June 18, 1932, as well as the agreement relating to agrarian claims under Article I of the additional Protocol of June 18, 1932;

Whereas, It is advisable to endeavor to effect a more expeditious and more economical disposition of the claims, either by means of an *en bloc* settlement or a more simplified method of adjudication, and

Whereas, In the present state of development of the numerous claims the available information is not such as to permit the two Governments to appraise their true value with sufficient accuracy to permit of the successful negotiation of an *en bloc* settlement thereof at the present time;

Therefore, It is agreed that:

First.—The two Governments will proceed to an informal discussion of the agrarian claims now pending before the General Claims Commission, with a view to making an adjustment thereof that shall be consistent with the rights and equities of the claimants and the rights and obligations of the Mexican Government, as provided by the General Claims Protocol of June 18, 1932. Pending such discussion no agrarian claims will be presented to the Commissioners referred to in Clause Third nor, in turn, to the Umpire referred to in Clause Fifth of this Protocol; but memorials of cases not yet memorialized may be filed in order to regularize the awards made upon the agreed adjustments.

Consequently, the subsequent provisions of this Protocol shall apply to agrarian claims only insofar as they do not conflict with the status thereof, as exclusively fixed by the terms of the agreed Article I of the additional protocol to the extension of the General Claims Convention, signed June 18, 1932.

Second.—The two Governments shall proceed, in accordance with the provisions of clause Sixth below, promptly to complete the written pleadings and briefs in the remaining unpleaded and incompletely pleaded

Third.—Each Government shall promptly designate, from among its own nationals, a Commissioner, who shall be an outstanding jurist and whose function it shall be to appraise, on their merits, as rapidly as possible, the claims of both Governments which have already been fully pleaded and briefed and those in which the pleadings and briefs shall be completed in accordance herewith.

Fourth.—Six months before the termination of the period herein agreed upon for the completion of the pleadings and briefs referred to in Clause Sixth or at an earlier time should they so agree, the said Commissioners shall meet, at a place to be agreed upon by them, for the purpose of reconciling their appraisals. They shall, as soon as possible, and not later than six months from the date of the completion of the pleadings and briefs, submit to the two Governments a joint report of the results of their conferences, indicating those cases in which agreement has been reached by them with respect to the merits and the amount of liability, if any, in the individual cases and also those cases in which they shall have been unable to agree with respect to the merits or the amount of liability, or both.

Fifth.—The two Governments shall, upon the basis of such joint report, and with the least possible delay, conclude a convention for the final disposition of the claims, which convention shall take one or the other of the two following forms, namely, first, an agreement for an *en bloc* settlement of the claims wherein there shall be stipulated the net amount to be paid by either Government and the terms upon which payment shall be made; or, second, an agreement for the disposition of the claims upon their individual merits. In this latter event, the two above-mentioned Commissioners shall be required to record their agreements with respect to individual claims

and the bases upon which their conclusions shall have been reached, in the respective cases.

The report shall be accepted, by the convention to be concluded by the two Governments, as final and conclusive dispositions of those cases. With respect to those cases in which the Commissioners shall not have been able to reach agreements, the two Governments shall, by the said convention, agree that the pleadings and briefs in such cases, together with the written views of the two Commissioners concerning the merits of the respective claims, be referred to an Umpire, whose written decisions shall also be accepted by both Governments as final and binding. All matters relating to the designation of an Umpire, time within which his decisions should be rendered and general provisions relating to his work shall be fixed in a Convention to be negotiated under provisions of this Clause.

Sixth.—The procedure to be followed in the development of the pleadings and briefs, which procedure shall be scrupulously observed by the Agents of the two Governments, shall be the following:

(a) The time allowed for the completion of the pleadings and briefs shall be two years counting from a date hereafter to be agreed upon by the two Governments by an exchange of notes, which shall not be later than November 1, 1934.

(b) The pleadings and briefs of each Government shall be filed at the Embassy of the other Government.

(c) The pleadings and briefs to be filed shall be limited in number to four, namely, Memorial, Answer, Brief and Reply Brief. Only three copies of each need be presented to the other Agent, but four additional copies shall be retained by the filing Agency for possible use in future adjudication. Each copy of Memorial, Answer and Brief shall be accompanied by a copy of all evidence filed with the original thereof. The pleadings and briefs, which may be in either English or Spanish at the option of the filing Government, shall be signed by the respective Agents or properly designated substitutes.

(d) With the Memorial the claimant Government shall file all the evidence on which it intends to rely. With the Answer the respondent Government shall file all the evidence upon which it intends to rely. No further evidence shall be filed by either side except such evidence, with the Brief, as rebuts evidence filed with the Answer. Such evidence shall be strictly limited to evidence in rebuttal and there shall be explained at the beginning of the Brief the alleged justification for the filing thereof. If the other side desires to object to such filing, its views may be set forth in the beginning of the Reply Brief, and the Commissioners, or the Umpire, as the case may require, shall decide the point, and if it is decided that the evidence is not in rebuttal to evidence filed with the Answer, the additional evidence shall be entirely disregarded in considering the merits of the claim.

The Commissioners may at any time order the production of further evidence.

(e) In view of the desire to reduce the number of pleadings and briefs to a minimum in the interest of economy of time and expense, it shall be the obligation of both Agents fully and clearly to state in their Memorials the contention of the claimant Government with respect to both the factual bases of the claims in question and the legal principles upon which the claims are predicated and, in the Answer, the contentions of the respondent Government with regard to the facts and legal principles upon which the defense of the case rests. In cases in which Answers already filed do not sufficiently meet this provision so as to afford the claimant Government an adequate basis for preparing its legal Brief with full general knowledge of the factual and legal defenses of the respondent Government, it shall have the right to file a Counter Brief within thirty days following the date of filing the Reply Brief.

(f) For the purposes of the above pleadings and briefs, as well as the appraisals and decisions of the two Commissioners and the decisions of the Umpire, above mentioned, the provisions of the General Claims Convention of September 8, 1923, shall be considered as fully effective and binding upon the two Governments, except insofar as concerns the matter of procedure, which shall be that provided for herein.

(g) Whenever practicable, cases of a particular class shall be grouped for memoralizing and/or for briefing.

(h) In order that the two Agents may organize their work in the most advantageous manner possible and in order that the two-year period allowed for pleadings and briefs may be utilized in a manner which shall be most equitable to both sides, each Agent shall, within thirty days from the beginning of the two-year pleading period, submit to the other Agent a tentative statement showing the total number of Memorials and Briefs such Agent intends to file. Six months after the beginning of the two-year pleading period, the two Agents shall respectively submit in the same manner statements setting out definitely by name and docket number the claims in which it is proposed to complete the pleadings and briefs, indicating those in which they intend to combine cases in the manner indicated in paragraph (g) above. The number of pleadings and briefs so indicated shall not, except by later agreement between the two Governments, be exceeded by more than ten percent.

(i) In order to enable the Agencies to distribute their work equally over the two-year pleading period, each Agency shall be under the obligation to file its Memorials at approximately equal intervals during the first seventeen months of the two-year period, thus allowing the remaining seven months of the period for the completion of the pleadings and briefs in the last case memoralized. The same obligation shall attach with respect to the filing of the pleadings and briefs referred to in paragraph (k) below.

(j) The time to be allowed for filing Answers shall be seventy days from the date of filing Memorials. The time to be allowed for filing Briefs shall be seventy days from the date of filing the Answers. The time to be allowed for filing Reply Briefs shall be seventy days from the date of filing the Briefs.

(k) In those cases in which some pleadings or briefs were filed with the General Claims Commission before the date of signature hereof, the Agency which has the right to file the next pleading or brief shall be allowed to determine when that document shall be filed, taking into consideration the necessity of complying with the provisions of paragraph (i) above.

(l) In counting the seventy-day periods mentioned in paragraph (j) above, no deductions shall be made for either Sundays or holidays. The date of filing the above described pleadings and briefs shall be considered to be the date upon which they shall be delivered at the Embassy of the other Government. If the due date shall fall on Sunday or a legal holiday, the pleading or brief shall be filed upon the next succeeding business day. The two Governments shall, for this purpose, instruct their respective Embassies to receive and give receipts for such pleadings and briefs any weekday between the hours of 10 and 16 (4 p.m.) except on the following legal holidays of both countries:

Of the United States	*Of Mexico*
January 1	January 1
February 22	February 5
May 30	May 1
July 4	May 5
First Monday in September	September 14
Last Thursday in November	September 15
December 25	September 16
	October 12
	November 20
	December 25
	December 31

(m) In view of the herein prescribed limitations upon the time allowed for the completion of the work of the Agencies and the Commissioners, it is recognized that the success of this simplified plan of procedure depends fundamentally upon the prompt and regular filing of the pleadings and briefs in accordance with the provisions of this Protocol. It is agreed, therefore, that any pleading or brief which shall be filed more than thirty days after the due date for the filing thereof, shall be disregarded by the Commissioners and the Umpire, and that the respective

MINISTRY FOR FOREIGN AFFAIRS, UNITED MEXICAN STATES
MEXICO

54133 MEXICO, *April 18, 1939.*

Mr. CHARGÉ D'AFFAIRES:

I am replying to your courteous note of the 17th instant, in which you state that—in view of the very limited time now remaining for the examination and evaluation of the agrarian claims of American citizens by the Commissioners of Mexico and the United States in the terms of the agreement concluded by means of the notes exchanged on November 9th and 12th 1938—you consider that both the period for the presentation of the claims and that for the deciding of them might usefully be extended.

My Government expresses, once more, its known desire that these matters be definitively settled and, animated by such purpose, it accedes, at once, to the request which you make in the note under acknowledgment, and agrees that the period for the filing of claims before the Commissioners of both countries shall be extended to July 31st of this year, and, from this latter date to November 30th next, there be established a period for the deciding of the amount to cover the claims presented.

I avail myself of this opportunity to renew to you the assurances of my very courteous and distinguished consideration.

EDUARDO HAY

PIERRE DE L. BOAL, Esquire,
Chargé d'Affaires of the
United States of America,
City.

§ 663. Same—(a) Claims appraised by prior commissions.

The Commission shall also have authority, within its discretion, as hereinafter provided to examine and render final decisions (1) in those cases in which the two Commissioners designated by the United States and Mexico, respectively, pursuant to the General Claims Protocol between the United States and Mexico signed April 24, 1934 (48 Stat. 1844), failed to reach agreements and the Commissioner so designated by the United States made appraisals, and (2) in those cases in which appraisals were made by the Commissioner designated by the United States pursuant to the Agrarian Claims Agreement of 1938.

CROSS REFERENCES

Text of General Claims Protocol signed April 24, 1934, see note under section 662 of this title.

(b) Notice of appraisal; acceptance or rejection by claimant.

In connection with such cases, the Commission shall, as soon as practicable, notify each claimant, or his attorney, by registered mail to his last-known address, of the appraisals so made. Within a period of thirty days after the mailing of such notice, the claimant shall notify the Commission in writing whether the appraisal so made is accepted as final and binding, or whether a petition for review will be filed as provided in subsection (c). If the claimant fails to so notify the Commission in writing within such period, or if the Commission is notified within such period of the final acceptance of such appraisal, it shall, at the expiration of such period, enter an award on the basis of such appraisal and certify such award to the Secretary of the Treasury.

(c) Petition for review.

In any case in which the Commission is so notified in writing that a petition for review will be filed, the Commission shall prescribe a reasonable period, which may be extended in the discretion of the Commission, within which such petition, together with written legal contentions in support thereof, shall be filed. If no petition for review is filed within the period or any extension thereof prescribed by the Commission, it shall enter an award on the basis of the appraisal in such case and certify such award to the Secretary of the Treasury.

(d) Procedure on review.

In any case in which a petition for review is filed within the period prescribed in subsection (c), the Commission shall, if it determines to review such case, decide the case upon the basis of (1) the record before the Commissioner at the time his appraisal in such case was made, and (2) the written legal contentions filed with such petition or in connection therewith: *Provided,* That the Commission may, in its discretion, receive and consider additional evidence with respect to any claim in which it is established to the satisfaction of the Commission that it was impossible for either the claimant or his attorney, despite the exercise of due diligence, to obtain and file such evidence within any period prescribed for such filing by or in accordance with the applicable agreements between the Government of the United States and the Government of Mexico, or by or in accordance with the applicable rules adopted pursuant to such agreements. (Dec. 18, 1942, ch. 766, § 4, 56 Stat. 1059.)

§ 664. Determination of claims—(a) Law governing.

All claims decided by the Commission shall be decided in accordance with the applicable provisions of the Convention of September 8, 1923, the Convention of September 10, 1923, or the Agrarian Claims Agreement of 1938, as the case may be; and all claims decided by the Commission which are not within the purview of either of such Conventions or such Agreement shall be decided in accordance with the applicable principles of international law, justice, and equity.

(b) Decisions by Commission, scope and conclusiveness.

Each decision by the Commission pursuant to sections 661–672 of this title shall be by majority vote, shall state the reasons for such decision, and shall constitute a full and final disposition of the case in which the decision is rendered.

(c) Attorneys' fees.

In connection with any claim decided by the Commission pursuant to sections 661–672 of this title in which an award is made, the Commission may, upon the written request of the claimant or any attorney heretofore or hereafter employed by such claimant, determine and apportion the just and reasonable attorneys' fees for services rendered with respect to such claim, but the total amount of the fees so determined in any case shall not exceed 10 per centum of the amount of the award, unless in special circumstances the Commission shall find

that a larger fee is just and reasonable. Any fees so determined shall be entered as a part of such award, and payment thereof shall be made by the Secretary of the Treasury. Any person who accepts any compensation for services rendered with respect to such claim which, when added to any amount previously received on account of such services, will exceed the amount of fees so determined by the Commission, shall, upon conviction thereof, be fined not more than $1,000.

(d) Certification of claims.

The Commission shall, upon the completion of its work, certify in duplicate to the Secretary of State and to the Secretary of the Treasury the following—

(1) A list of all claims disallowed;

(2) A list of all claims allowed, in whole or in part (together with the amount of each claim and the amount awarded thereon) which have not been previously certified under section 4 (b) or 4 (c); and

(3) A copy of the decision rendered in each case. (Dec. 18, 1942, ch. 766, § 5, 56 Stat. 1060.)

§ 665. Determinations made by prior commissions as binding; certification by Secretary of State.

(a) For the purposes of sections 661–672 of this title, the following determinations heretofore made with respect to claims on behalf of American nationals against the Government of Mexico shall be regarded as final and binding—

(1) Decisions rendered by the General Claims Commission, except in the cases referred to in paragraph (6) of section 662 of this title;

(2) Appraisals agreed upon by the Commissioners designated by the Governments of the United States and Mexico, respectively, pursuant to the General Claims Protocol between the United States and Mexico signed April 24, 1934 (48 Stat. 1844);

(3) Appraisals made by the Commissioner designated by the Government of the United States in those cases in which the two Commissioners designated pursuant to said Protocol failed to agree upon appraisals, except where such appraisals are reviewed by the Commission pursuant to section 663 of this title; and

(4) Appraisals made by the Commissioner designated by the Government of the United States pursuant to the Agrarian Claims Agreement of 1938, except where such appraisals are reviewed by the Commission pursuant to section 663 of this title.

(b) The Secretary of State shall, as soon as possible, certify to the Secretary of the Treasury lists of the awards and appraisals made in favor of American nationals in the cases referred to in paragraphs (1) and (2) of subsection (a). (Dec. 18, 1942, ch. 766, § 6, 56 Stat. 1061.)

§ 666. Conversion of appraisals from Mexican to American currency; rate of exchange; interest on award or appraisal.

For the purposes of sections 661–672 of this title, appraisals made in favor of American nationals in terms of Mexican currency shall be converted into currency of the United States at the exchange rate of $0.4985, and in any case in which an award or appraisal made in favor of an American national bears interest, such interest shall be simple interest computed at 6 per centum per annum and shall run from the date specified in such award or appraisal to November 19, 1941. (Dec. 18, 1942, ch. 766, § 7, 56 Stat. 1061.)

§ 667. Mexican Claims Fund—(a) Payments from.

There is hereby created in the Treasury of the United States a special fund to be known as the "Mexican Claims Fund", hereinafter called the "fund". All payments authorized under section 668 of this title shall be disbursed from the fund, and all amounts covered into the Treasury to the credit of the fund, less the amount of the deduction provided for in section 669 (b) of this title, are hereby permanently appropriated for the making of the payments authorized by such section.

(b) Appropriations to fund.

The Secretary of the Treasury is authorized and directed to cover into the fund—

(1) the sum of $3,000,000, representing the total amount of payments heretofore made by the Government of Mexico under the Agrarian Claims Agreement of 1938;

(2) the sum of $3,000,000 which was paid by the Government of Mexico upon exchange of ratifications of the Convention signed November 19, 1941;

(3) such other sums as are paid by the Government of Mexico pursuant to the provisions of the said Convention; and

(4) the sum of $533,658.95, which is hereby authorized to be appropriated, out of any moneys in the Treasury not otherwise appropriated, and which represents the total amount of awards and appraisals, plus interest, made with respect to the claims on behalf of Mexican nationals against the Government of the United States which were filed with the General Claims Commission.

(c) Awards payable from fund.

The Secretary of the Treasury is authorized and directed, out of the sums covered into the fund pursuant to subsection (b) of this section, and after making the deduction provided for in section 669 (b) of this title, to make payments on account of awards and appraisals certified pursuant to sections 663 (b), 663 (c) and 665 (b) of this title, of an amount not to exceed 30 per centum of the award or appraisal in each case, exclusive of interest.

(d) Additional payments from.

The Secretary of the Treasury is authorized and directed, to the extent that it may be possible to do so out of the sums covered into the fund pursuant to subsection (b) of this section, and after making the deduction provided for in section 669 (b) of this title—

(1) to make similar payments of not to exceed 30 per centum on account of the principal amount of the awards certified pursuant to section 664 (d) of this title.

(2) after completing the payments prescribed by paragraph (1) of this subsection, to make payments, from time to time and in ratable proportions, on account of all awards and appraisals

certified pursuant to the provisions of sections 661–672 of this title, according to the proportions which the respective awards and appraisals, exclusive of interest, bear to the total amount in the fund available for distribution at the time such payments are made; and

(3) after payment has been made of the principal amounts of all such awards and appraisals, to make pro rata payments on account of accrued interest on such awards and appraisals as bear interest. (Dec. 18, 1942, ch. 766, § 8, 56 Stat. 1061.)

§ 668. Payment of awards—(a) Regulations governing.

Subject to the limitations hereinafter provided, payments pursuant to section 667 of this title, the Act approved April 10, 1935 (49 Stat. 149), and the joint resolution approved August 25, 1937 (50 Stat. 783), and applications for such payments, shall be made in accordance with such regulations as the Secretary of the Treasury may prescribe.

(b) Persons entitled to receive; exceptions.

Such payments shall be made only to the person or persons on behalf of whom the award or appraisal is made, except that—

(1) if such person is deceased or is under a legal disability, payment shall be made to his legal representative: *Provided*, That if the amount to be disbursed at any one time is not over $500 and there is no qualified executor or administrator, payment may be made to the person or persons found by the Secretary of the Treasury to be entitled thereto, without the necessity of compliance with the requirements of law with respect to the administration of estates;

(2) if an award or appraisal is made to the estate of a deceased person, and if there has been no administration of such person's estate, or if the administration of such person's estate has been terminated, payment may be made to the person or persons found by the Secretary of the Treasury to be entitled thereto;

(3) in the case of a partnership or corporation, the existence of which has been terminated and on behalf of which an award or appraisal is made, payment shall be made, except as provided in paragraphs (4) and (5), to the person or persons found by the Secretary of the Treasury to be entitled thereto;

(4) if a receiver or trustee for any such partnership or corporation has been duly appointed by a court of competent jurisdiction in the United States and has not been discharged prior to the date of payment, payment shall be made to such receiver or trustee or in accordance with the order of the court;

(5) if a receiver or trustee for any such partnership or corporation, duly appointed by a court of competent jurisdiction in the United States, makes an assignment of the claim, or any part thereof, with respect to which an award or appraisal is made, or makes an assignment of such award or appraisal, or any part thereof, payment shall be made to the assignee, as his interest may appear; and

(6) in the case of an assignment of an award or an appraisal, or any part thereof, which is made in writing and duly acknowledged and filed, after such award or appraisal is certified to the Secretary of the Treasury, payment may, in the discretion of the Secretary of the Treasury, be made to the assignee, as his interest may appear.

(c) Findings of Secretary as conclusive.

Whenever the Secretary of the Treasury shall find that any person is entitled to any such payment, such finding shall be an absolute bar to recovery by any other person against the United States, its officers, agents, or employees with respect to such payment.

(d) Consent of applicant.

Any person who makes application for any such payment shall be held to have consented to all the provisions of sections 661–672 of this title.

(e) Conclusiveness of payments.

The decisions of the Secretary of the Treasury in making such payments shall be final and conclusive and shall not be subject to review by any other officer of the Government.

(f) Assumption of liability for payment of claim.

Nothing in sections 661–672 of this title shall be construed as the assumption of any liability by the United States for the payment or satisfaction, in whole or in part, of any claim on behalf of any American national against the Government of Mexico. (Dec. 18, 1942, ch. 766, § 9, 56 Stat. 1062.)

§ 669. Appropriation for administration; deductions from award or appraisal.

(a) There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to enable the Commission to carry out its functions under sections 661–672 of this title.

(b) There shall be deducted from the amount of each payment made from the fund pursuant to subsections (c) and (d) of section 667 of this title, as reimbursement for the expenses incurred by the United States, an amount equal to 5 per centum of such payment. All amounts so deducted shall be covered into the Treasury to the credit of miscellaneous receipts. (Dec. 18, 1942, ch. 766, § 10, 56 Stat. 1062.)

§ 670. Distribution of awards by Special Mexican Claims Commission of 1935 continued; inconsistent laws repealed.

(a) The Secretary of the Treasury shall continue to distribute to the beneficiaries of the final awards rendered by the Special Mexican Claims Commission all moneys heretofore or hereafter received from the Government of Mexico pursuant to the Convention signed April 24, 1934, including interest on deferred payments. (Dec. 18, 1942, ch. 766, § 11, (a), 56 Stat. 1063.)

§ 671. Claims based on international arbitral awards prior to convention of 1923 as unaffected.

Nothing in sections 661–672 of this title is intended, or shall be deemed or construed, to apply to any claim or part of claim based upon or arising out of any international arbitral award rendered prior

to the effective date[1] of the convention between the United States and Mexico signed September 8, 1923.[2] (Dec. 18, 1942, ch. 766, § 12, 56 Stat. 1063.)

§ 672. Definitions.

As used in sections 661–672 of this title—

(a) The term "person" includes an individual, partnership, or corporation.

(b) The term "United States", when used in a geographical sense, includes the United States, its Territories and insular possessions (including the Philippine Islands), and the Canal Zone.

(c) The term "American national" includes (1) any person who is a citizen of the United States, and (2) any person who, though not a citizen of the United States, owes permanent allegiance to the United States. (Dec. 18, 1942, ch. 766, § 13, 56 Stat. 1063.)

[1] Ratifications of both countries were exchanged on Feb. 19, 1924.

[2] So in original. Proclamation of Feb. 23, 1924, 43 Stat. 1722, gives date of signing as Sept. 10, 1923.

TITLE 23.—HIGHWAYS

Chap. Sec.
3. Defense Highway Act of 1941 (New)..... 101

Chapter 1.—FEDERAL HIGHWAY ACT

§ 6. Projects to receive Federal aid; approval by Secretary of Agriculture; two classes of highways.

Strategic highway network, extension of Federal-aid system to, see section 102 of this title.

§ 10c. Flight strips adjacent to public highways.

CROSS REFERENCES

Authorization of flight strips, see section 108 of this title.

§ 12. Submission of project statements; approval; setting aside share of Federal aid.

CROSS REFERENCES

Strategic highway network, surveys and plans for, see section 109 of this title.

§ 14. Payment to States of Federal aid; time and manner of making.

CROSS REFERENCES

Advancement of funds for strategic highway network, see section 107 of this title.

§ 21. Deduction for administration and research; apportionment of remainder among States.

CROSS REFERENCES

Strategic network of highways, apportionment and reapportionment of funds, see sections 104 and 105 of this title.

Chapter 2.—MISCELLANEOUS PROVISIONS

§ 57. Availability of Public Roads Administration funds for relief of certain employees.

REPEATED.—Act Apr. 5, 1941, ch. 40, § 1, 55 Stat. 109; act June 27, 1942, ch. 450, § 1, 56 Stat. 409.

Chapter 3.—DEFENSE HIGHWAY ACT OF 1941 (New)

Sec.
101. Definition of strategic network of highways.
101a. Same; inclusion of principal highway traffic routes of military importance in Puerto Rico and Hawaii (New).
102. Extension of Federal-aid system.
103. Extension of secondary road system.
104. Strategic highway network.
105. Reapportionment of Federal highway funds.
106. Access roads.
107. Advance of funds.
108. Flight strips.
109. Surveys and plans.
110. Emergency repairs.
111. Off-street parking.
112. Cost of right-of-way on strategic highway network.
113. Cost of right-of-way in grade-crossing elimination.
114. Acquisition of rights-of-way.
115. Road work for Federal agencies.
116. Detail of employees as students.
117. Detail of Army and Navy officers.

§ 101. Definition of strategic network of highways.

As used in this chapter the term "strategic network of highways" means all existing or proposed highways which conform to routes designated on the diagrammatic map of principal highway traffic routes of military importance dated October 25, 1940, revised to May 15, 1941, and approved by the Secretary of War. The Federal Works Administrator is authorized to designate existing or proposed highways conforming to such approved routes and interconnections as lines of the strategic network of highways. The location of any strategic highway route between control points shown on the revised diagrammatic map of May 15, 1941, may, without regard to State lines, be changed by the Federal Works Administrator, but no such change shall increase the length of such route between the termini of such change by more than 10 per centum. (Nov. 19, 1941, ch. 474, § 1, 55 Stat. 765.)

SHORT TITLE OF CHAPTER

Section 18 of act Nov. 19, 1941, cited to text, provided as follows: "This act may be cited as the 'Defense Highway Act of 1941'."

§ 101a. Same; inclusion of principal highway traffic routes of military importance in Puerto Rico and Hawaii.

The term "strategic network of highways", as defined in section 101 of this title, shall include the principal highway traffic routes of military importance in Puerto Rico, approved by the War Department on December 8, 1941, and the principal highway traffic routes of military importance in the Territory of Hawaii, approved by the War Department on December 20, 1941. (July 2, 1942, ch. 474, § 2, 56 Stat. 562.)

CODIFICATION

Section is not part of the Defense Highway Act of 1941, which constitutes the bulk of this chapter.

§ 102. Extension of Federal-aid system.

Notwithstanding the limitations in section 6 of this title, as amended and supplemented, respecting the mileage of the system of Federal-aid highways, such system of highways in any State may be extended to include, and there may be approved as a part of such system of highways in such State, any of the lines of the strategic network of highways. (Nov. 19, 1941, ch. 474, § 2, 55 Stat. 765.)

§ 103. Extension of secondary road system.

Funds heretofore or hereafter made available for expenditure under the provisions of sections 1–3a, 4–6, 7, 8, 9, 10, 11–13, 14, 15–20, 21, 22, 23, and 25 of this title, as amended and supplemented, for secondary or feeder roads are hereby also made available for expenditure on any roads (including bridges thereon) which are lines of the strategic network of

highways and are not on the system of Federal-aid highways. (Nov. 19, 1941, ch. 474, § 3, 55 Stat. 765.)

§ 104. Strategic highway network.

(a) For carrying out projects to correct critical deficiencies in lines of the strategic network of highways and bridges, during the continuance of the emergency declared by the President on May 27, 1941, there is hereby authorized to be appropriated the sum of $25,000,000. Such sum shall be immediately apportioned among the States in accordance with the provisions of section 21 of this title, as amended and supplemented, and shall be expended in accordance with the provisions of sections 1–3a, 4–6, 7, 8, 9, 10, 11–13, 14, 15–20, 21, 22, 23, and 25 of this title, as amended and supplemented: *Provided*, That during the continuance of the emergency declared by the President on May 27, 1941, when funds heretofore, herein, or hereafter made available for expenditure in accordance with the provisions of sections 1–3a, 4–6, 7, 8, 9, 10, 11–13, 14, 15–20, 21, 22, 23, and 25 of this title, as amended and supplemented, on the system of Federal-aid highways, or on secondary or feeder roads, are expended for any project on the strategic network of highways, including all such projects under construction during the period of said emergency, the Federal share payable on account of any such project shall be increased to three-fourths of the total cost thereof, plus a percentage of the remaining one-fourth of such cost in any State containing unappropriated and unreserved public lands and nontaxable Indian lands, individual and tribal, exceeding 5 per centum of the total area of all lands therein, equal to the percentage that the area of such lands in such State is of its total area.

(b) There is hereby authorized to be appropriated, during the continuance of the emergency declared by the President on May 27, 1941, the sum of $25,000,000, which shall, after November 19, 1941, be allocated by the Federal Works Administrator to States for projects within such States without regard to the apportionment provisions of section 21 of this title, as amended and supplemented, and shall be available for expenditure in accordance with the provisions of this chapter, to supplement other Federal highway funds now or hereafter available for use for projects for the reconstruction and replacement of critically deficient bridges and the correction of other critical deficiencies in the strategic network of highways.

(c) Upon apportionment or allocation to the States of the sums authorized to be appropriated by this section, the State highway departments may submit projects, and such projects shall be acted upon and may be approved, in the same manner and with like effect as in the case of projects submitted for approval in accordance with the provisions of section 21a of this title. (Nov. 19, 1941, ch. 474, § 4, 55 Stat. 765.)

EMERGENCY DECLARED ON MAY 27, 1941

Unlimited national emergency, see Proc. No. 2487, set out in note preceding section 1 of Appendix to Title 50, War.

§ 105. Reapportionment of Federal highway funds.

Federal funds apportioned to the States prior to December 31, 1941, for expenditure on the system of Federal-aid highways, on secondary or feeder roads, and for the elimination of hazards to life at railroad grade crossings in accordance with the provisions of sections 1–3a, 4–6, 7, 8, 9, 10, 11–13, 14, 15–20, 21, 22, 23, and 25 of this title, as amended and supplemented, which have not on that date been obligated by the State shall if not so obligated on or before June 30, 1943, be immediately reapportioned among the States in accordance with the provisions of said sections, as amended and supplemented: *Provided*, That any State or States which have not so obligated such apportioned funds on June 30, 1943, shall not be entitled to share in the reapportionment provided for by this section. (Nov. 19, 1941, ch. 474, § 5, 55 Stat. 766.)

§ 106. Access roads.

The Commissioner of Public Roads is authorized to provide for the construction, maintenance and improvement of access roads (including bridges, tubes and tunnels thereon) to military and naval reservations, to defense industries and defense-industry sites, and to the sources of raw materials when such roads are certified to the Federal Works Administrator as important to the national defense by the Secretary of War or the Secretary of the Navy, and for replacing existing highways and highway connections that are shut off from general public use by necessary closures or restrictions at military and naval reservations and defense-industry sites: *Provided*, That such certification for access roads to sources of raw materials and industrial sites may be made by the Chairman of the War Production Board. The acquisition of new or additional rights-of-way necessary for such projects may, to the extent determined by the Federal Works Administrator, be included as part of the construction of such projects and Federal funds shall be available to pay the cost of such acquisition. For carrying out the purpose of this section there is hereby authorized to be appropriated during the continuance of the emergency declared by the President on May 27, 1941, the sum of $260,000,000, of which $10,000,000 shall be available for access roads to sources of raw materials, which shall be available, without regard to apportionment among the several States, for paying all or any part of the cost thereof: *Provided, however*, That in determining the expenditure of the funds under this section due consideration shall be given to projects for such roads in States which have heretofore expended their own funds for the immediate construction of roads and highways deemed essential to the national defense, which roads and highways but for the action of such States would be properly considered for construction with Federal funds under the provisions of this section. *Provided further*, That during the continuance of such emergency the Commissioner of Public Roads is authorized to enter into contracts in amounts not exceeding the total of such authorization. (Nov. 19, 1941, ch. 474, § 6, 55 Stat. 766; July 2, 1942, ch. 474, § 1, 56 Stat. 562.)

AMENDMENTS

1942—Act July 2, 1942, cited to text, amended section in several particulars, including the addition of proviso at

end of first sentence and last proviso to section, addition of "maintenance" where first occurring, and increase of appropriation from "$150,000,000".

EMERGENCY DECLARED ON MAY 27, 1941

Unlimited national emergency, see Proc. No. 2487, set out in note preceding section 1 of Appendix to Title 50, War.

§ 107. Advance of funds.

If the Commissioner of Public Roads shall determine that it is necessary for the expeditious completion of projects undertaken pursuant to this chapter, he may advance to any State from funds heretofore or hereafter made available the Federal share of the cost thereof to enable the State highway department to make prompt payments for work as it progresses. The funds so advanced shall be deposited in a special trust account by the State treasurer, or other State official authorized under the laws of the State to receive Federal-aid highway funds, to be disbursed solely upon vouchers approved by the State highway department for work actually performed in accordance with plans, specifications, and estimates approved by the Public Roads Administration under the provisions of this chapter. Any unexpended balances of funds so advanced shall be returned to the credit of the appropriation from which the funds have been advanced. (Nov. 19, 1941, ch. 474, § 7, 55 Stat. 767.)

§ 108. Flight strips.

In order to insure greater safety for traffic on the public highways by providing additional facilities in connection therewith to be available for the landing and take-off of aircraft, the Commissioner of Public Roads is authorized to provide, in cooperation with the Army Air Corps, for studies and for the construction of flight strips adjacent to public highways or roadside-development areas along such highways. The acquisition of new or additional lands necessary for such projects may, to the extent determined by the Federal Works Administrator, be included as part of the construction thereof and Federal funds shall be available to pay the cost of such acquisition. For carrying out the purposes of this section, there is hereby authorized to be appropriated during the continuance of the emergency declared by the President on May 27, 1941, in addition to any funds that may be available under any other appropriation, the sum of $10,000,000, which shall be available, without regard to apportionment among the several States, for paying all or any part of the cost of such projects. (Nov. 19, 1941, ch. 474, § 8, 55 Stat. 767.)

EMERGENCY DECLARED ON MAY 27, 1941

Unlimited national emergency, see Proc. No. 2487, set out in note preceding section 1 of Appendix to Title 50, War.

CROSS REFERENCES

Investigation of location and development of flight strips, see section 10c of this title.

§ 109. Surveys and plans.

The Commissioner of Public Roads is authorized to make such surveys and plans as may be necessary to carry out the purposes of this chapter, including advance engineering surveys and plans for future development of the strategic network of highways and bypasses around and extensions into and through municipalities and metropolitan areas. Any funds available for carrying out any of the purposes of sections 104, 106, and 108, of this title may be used for paying the Federal share of the cost of the surveys and plans required for such purposes, respectively, and the necessary administrative expenses for carrying out the provisions of this chapter shall be made available in accordance with the provisions of section 21 of this title. By agreement with the State highway department of any State, any project carried out in such State under the provisions of this section may be carried out through or in cooperation with the highway department of such State. For carrying out advance engineering surveys there is hereby authorized to be appropriated during the continuance of the emergency declared by the President on May 27, 1941, for apportionment among the States in accordance with the provisions of section 21 of this title, as amended and supplemented, the sum of $10,000,000. Such sum shall be matched with State funds on the pro rata basis heretofore provided by law. (Nov. 19, 1941, ch. 474, § 9, 55 Stat. 767.)

EMERGENCY DECLARED ON MAY 27, 1941

Unlimited national emergency, see Proc. No. 2487, set out in note preceding section 1 of Appendix to Title 50, War.

CROSS REFERENCES

Federal-aid roads, surveys and plans for, see section 12 of this title.

§ 110. Emergency repairs.

The Commissioner of Public Roads is authorized to reimburse the several States for the necessary rehabilitation or repair of roads and highways of States or their subdivisions substantially damaged by the Army or the Navy, or both. The Commissioner is authorized on behalf of the United States to consider, ascertain, adjust, and determine any claim accruing subsequent to May 27, 1941, submitted by the State highway department of any State, in accordance with regulations prescribed by the Commissioner, for reimbursement of the cost of such rehabilitation or repair.

Such amount as may be found to be due to any claimant shall be certified to Congress for payment out of appropriations that may be made by Congress therefor, together with a brief statement of the character of each claim, the amount claimed, and the amount allowed: *Provided,* That no claim shall be considered by the Commissioner unless notice of intention to file such claim has been presented to him within thirty days after the occurrence of the damage upon which the claim is based, except that in case of damage caused by maneuvers such notice shall be filed within thirty days after completion of such maneuvers: *And provided further,* That in either case such notice of damage accruing before November 19, 1941, shall be filed within thirty days after November 19, 1941. (Nov. 19, 1941, ch. 474, § 10, 55 Stat. 768.)

§ 111. Off-street parking.

In order to facilitate the flow of traffic on sections of the strategic network of highways forming by-

passes around and connections into and through municipalities and metropolitan areas, the Commissioner of Public Roads is authorized to cooperate with the States in the location, development, and construction of off-street facilities for the parking of vehicles, and projects for providing such facilities shall be considered to be highway projects. Where provision is made by any State for the permanent prohibition of parking of vehicles within the roadway or street portion of any through highway over which the State has been legally vested with traffic control and which forms a section of the strategic network of highways, funds heretofore or hereafter made available for expenditure in accordance with the provisions of sections 1–3a, 4–6, 7, 8, 9, 10, 11–13, 14, 15–20, 21, 22, 23, and 25 of this title, as amended and supplemented, for construction and reconstruction on the system of Federal-aid highways, are hereby also made available, on the pro rata basis heretofore provided by law, for the location, development, and construction of off-street vehicle parking facilities to serve the area where parking on such highway is so prohibited, including the cost of acquiring the lands necessary for such facilities: *Provided,* That the Federal Works Administrator is authorized and directed to withhold from any allotment of Federal highway funds to any State a sum equal to the Federal share of the cost of any off-street parking facilities upon the failure of such State adequately to enforce such permanent prohibition of parking of vehicles within the roadway or street portion in connection with which Federal funds have been expended for the construction of such off-street parking facilities: *And provided further,* That the authority contained in this section shall not be exercised unless the Commissioner of Public Roads finds that the Federal share of the cost of providing such off-street parking facilities will be materially less than the Federal share of the cost of widening or relocating the section of the strategic network of highways which such off-street parking facilities are designed to serve, and that the benefits to be derived from the construction of off-street parking facilities will be substantially as great as the benefits to be derived from such widening or relocation. (Nov. 19, 1941, ch. 474, § 11, 55 Stat. 768.)

§ 112. Cost of right-of-way on strategic highway network.

When funds heretofore or hereafter made available for expenditure in accordance with the provisions of sections 1–3a, 4–6, 7, 8, 9, 10, 11–13, 14, 15–20, 21, 22, 23, and 25 of this title, as amended and supplemented, are expended for any project on the strategic network of highways the acquisition of new or additional rights-of-way necessary for such project may, to the extent determined by the Federal Works Administrator, be included as part of the construction of such project and Federal funds shall be available, to the extent determined by the Federal Works Administrator, to pay a share of the costs of such acquisition. (Nov. 19, 1941, ch. 474, § 12, 55 Stat. 768.)

§ 113. Cost of right-of-way in grade-crossing elimination.

When funds heretofore or hereafter made available for expenditure in accordance with the provisions of sections 1–3a, 4–6, 7, 8, 9, 10, 11–13, 14, 15–20, 21, 22, 23, and 25 of this title, as amended and supplemented, for the elimination of hazards to life at railroad grade crossings are expended for any project on the strategic network of highways, the acquisition of new or additional rights-of-way necessary for such project may, to the extent determined by the Federal Works Administrator, be included as part of the construction of such project and such funds shall be available, to the extent determined by the Administrator, to pay a share of the costs of such acquisition. (Nov. 19, 1941, ch. 474, § 13, 55 Stat. 769.)

§ 114. Acquisition of rights-of-way.

By agreement with the State highway department of any State, such new or additional rights-of-way, lands, or interests in lands in such State as may be required for any project authorized by this chapter, may be acquired by such highway department or by any political subdivision of such State, and the Commissioner of Public Roads may advance or reimburse the share of the cost of such acquisition payable by the Federal Government: *Provided, however,* That if the Federal Works Administrator shall determine that the highway department of any State is unable to obtain possession and the right to enter upon and use the required rights-of-way, lands, or interests in lands, improved or unimproved, with sufficient promptness, the Federal Works Administrator is authorized to acquire, prior to approval of title by the Attorney General, in the name of the United States, such rights-of-way, lands, or interests in lands as may be required in such State for such projects, by purchase, donation, condemnation, or otherwise, in accordance with the laws of the United States (including sections 258a–258e of Title 40) and, during the continuance of the emergency declared by the President on May 27, 1941, may enter upon and take possession thereof, and expend public funds for projects thereon, prior to approval of title by the Attorney General (without regard to the provisions of sections 1339 of Title 10, 733 of Title 33, 520 of Title 34, 255 of Title 40, 5 of Title 41, and 175 of Title 50, and without regard to State, municipal, or local laws, ordinances, or regulations). The costs incurred by the Federal Works Administrator in acquiring any such rights-of-way, lands, or interests in lands may include the cost of examination and abstract of title, certificate of title, advertising, and any fees incidental to such acquisition; and shall be payable out of the funds available for paying the cost, or the Federal share of the cost, of the project for which such rights-of-way, lands, or interests in lands are acquired. The Federal Works Administrator is further authorized and directed, by proper deed executed in the name of the United States, to convey any lands or interest in lands acquired in any State under the provisions of this section to the highway department of such State, or to such political subdivision thereof as its laws may provide, upon condition that such

highway department or political subdivisions will accept the same and will maintain the project constructed thereon. (Nov. 19, 1941, ch. 474, § 14, 55 Stat. 769.)

EMERGENCY DECLARED ON MAY 27, 1941

Unlimited national emergency, see Proc. No. 2487, set out in note preceding section 1 of Appendix to Title 50, War.

§ 115. Road work for Federal agencies.

The Commissioner of Public Roads is authorized, upon the request of any branch of the Federal Government, to perform any service in connection with the construction of roads or bridges, including the preparation of plans, designs, specifications and estimates, the execution of contracts, and supervision of the work, payment of all costs involved in such work to be made by transfer of funds in accordance with the provisions of section 686 of Title 31. (Nov. 19, 1941, ch. 474, § 15, 55 Stat. 769.)

§ 116. Detail of employees as students.

During any fiscal year the Commissioner of Public Roads is hereby authorized, in his discretion, to detail not to exceed ten of the regularly employed personnel of the Public Roads Administration as students for limited periods at such technical institutions as will enable such personnel to acquire special knowledge which will better fit them for the lines of work to which they are assigned: *Provided,* That no expense other than the salaries of personnel so detailed and the cost of tuition and other regular fees required at such institutions shall be incurred by the United States under this section. (Nov. 19, 1941, ch. 474, § 16, 55 Stat. 770.)

§ 117. Detail of Army and Navy officers.

The Secretary of War and the Secretary of the Navy, upon request of the Federal Works Administrator, are authorized to make temporary details to the Public Roads Administration of officers of the Army and officers of the Navy, without additional compensation, for technical advice and for consultation regarding highway needs for the national defense: *Provided,* That the travel and subsistence expenses of officers so detailed shall be paid, from appropriations available to the Public Roads Administration, on the same basis as authorized by law and by regulations of the War Department for officers of the Army and by law and by regulations of the Navy Department for officers of the Navy. (Nov. 19, 1941, ch. 474, § 17, 55 Stat. 770.)

TITLE 24.—HOSPITALS, ASYLUMS, AND CEMETERIES

Chapter 1.—NAVY HOSPITALS, NAVAL HOME, ARMY AND NAVY HOSPITAL, AND HOSPITAL RELIEF FOR SEAMEN AND OTHERS

§ 30. Payments to donors of blood for persons undergoing treatment at Government expense.

Any person, whether or not in the employ of the United States, who shall furnish blood from his or her veins for transfusion into the veins of a person entitled to and undergoing treatment at Government expense, whether in a Federal hospital or institution or in a civilian hospital or institution, or who shall furnish blood for blood banks or for other scientific and research purposes in connection with the care of any person entitled to treatment at Government expense, shall be entitled to be paid therefor such reasonable sum, not to exceed $50, for each blood withdrawal as may be determined by the head of the department or independent agency concerned, from public funds available to such department or independent agency for medical and hospital supplies: *Provided*, That no payment shall be made under this authority to any person for blood withdrawn for the benefit of the person from whom it is withdrawn. (As amended July 30, 1941, ch. 332, 55 Stat. 609.)

Chapter 2.—THE SOLDIERS' HOME

§ 41. Board of commissioners; composition.

LEASE OF SITES TO THE UNITED STATES FOR CONSTRUCTION OF OFFICE BUILDINGS

Act Dec. 17, 1941, ch. 591, title III, 55 Stat. 821, provided in part: "The Board of Commissioners of the United States Soldiers' Home is hereby authorized to lease to the United States, for a period of ten years and upon the payment of a rental to be fixed by the Secretary of War, a site or sites upon which may be erected some of the buildings herein authorized (general office buildings): *Provided further*, That all funds received for rental or other use of United States Soldiers' Home property, facilities, or supplies shall be immediately available to the Board of Commissioners thereof for reexpenditure without regard to fiscal year limitations."

Chapter 3.—THE NATIONAL HOME FOR DISABLED VOLUNTEER SOLDIERS

BENEFICIARIES AND PENSIONS

§ 136. Disposition of personal property of deceased members.

CODIFICATION

Section now constitutes sections 17–17j of Title 38, Pensions, Bonuses, and Veterans' Relief.

Chapter 4.—SAINT ELIZABETHS HOSPITAL

ESTABLISHMENT AND MANAGEMENT; PENSIONS, MONEYS, AND APPROPRIATIONS

Sec.

180. American Red Cross buildings on hospital reservation (New).
181. Gifts; acceptance by Federal Security Administrator (New).
182. Same; money; deposit, investment, and expenditure of income (New).
183. Same; intangible personalty; deposit, liquidation, and expenditure of income (New).
184. Same; realty or tangible personalty; use, lease, liquidation, etc. (New).

INMATES; BURDEN OF EXPENSES THEREOF; DETENTION OF INSANE

191a. Admission of Foreign Service personnel adjudged insane in foreign country (New).

ESTABLISHMENT AND MANAGEMENT; PENSIONS, MONEYS, AND APPROPRIATIONS

§ 169. Disposition of money paid for care of patients.

REPEATED.—Act July 1, 1941, ch. 269, title II, 55 Stat. 493; act July 2, 1942, ch. 475, title II, 56 Stat. 585.

§ 180. American Red Cross buildings on Hospital reservation.

The Administrator of the Federal Security Agency is hereby authorized to permit the American Red Cross to construct or have constructed upon the Saint Elizabeths Hospital reservation in the District of Columbia such building or buildings as he may deem advisable to be used by the American Red Cross in cooperation with the superintendent of such hospital in providing recreational facilities and activities for the patients and personnel of such hospital. Any amounts hereafter appropriated and any other moneys made available for the operation and maintenance of the Saint Elizabeths Hospital may be used for the provision of necessary heat, light, water, telephone, and other facilities incidental to the work of the American Red Cross among the patients of the institution. (May 9, 1941, ch. 101, 55 Stat. 186.)

§ 181. Gifts; acceptance by Federal Security Administrator.

The Federal Security Administrator is authorized to accept on behalf of the United States gifts made unconditionally by will or otherwise for the improvement, maintenance, or operation of Saint Elizabeths Hospital in the District of Columbia. Conditional gifts may be so accepted if recommended by the Surgeon General of the Public Health Service, and the principal of and income from any such conditional gift shall be held, invested, reinvested, and used in accordance with its conditions, but no gift shall be accepted which is conditioned upon any expenditure not to be met therefrom or from the income thereof unless such expenditure has been approved by Act of Congress. (Nov. 7, 1941, ch. 469, § 1, 55 Stat. 760.)

§ 182. Same; money; deposit, investment, and expenditure of income.

Any unconditional gift of money accepted pursuant to the authority granted in section 181 of this title, the net proceeds from the liquidation (pursu-

ant to section 183 or section 184 of this title) of any other property so accepted, and the proceeds of insurance on any such gift property not used for its restoration, shall be deposited in the Treasury of the United States and are hereby appropriated and shall be held in trust by the Secretary of the Treasury for the benefit of Saint Elizabeths Hospital, and he may invest and reinvest such funds in interest-bearing obligations of the United States or in obligations guaranteed as to both principal and interest by the United States. The income from such investments shall be available for expenditure in the improvement, maintenance, or operation of Saint Elizabeths Hospital, subject to the same examination and audit as provided for appropriations made for Saint Elizabeths Hospital by Congress. (Nov. 7, 1941, ch. 469, § 2, 55 Stat. 760.)

§ 183. Same; intangible personalty; deposit, liquidation, and expenditure of income.

The evidences of any unconditional gift of intangible personal property, other than money, accepted pursuant to the authority granted in section 181 of this title shall be deposited with the Secretary of the Treasury and he, in his discretion, may hold them or may liquidate them whenever in his judgment the purposes of the gifts will be served thereby. The income from any such property held by the Secretary of the Treasury shall be available for expenditure as is provided in section 182 of this title. (Nov. 7, 1941, ch. 469, § 3, 55 Stat. 761.)

Continuation of enlistment during disability, see section 185 of this title.

§ 184. Same; realty or tangible personalty; use, lease, liquidation, etc.

The Federal Security Administrator shall hold any real property or any tangible personal property accepted unconditionally pursuant to the authority granted in section 181 of this title and he shall permit such property to be used for the improvement, maintenance, or operation of Saint Elizabeths Hospital or he may lease or hire such property, and may insure such property, and deposit the income thereof with the Secretary of the Treasury to be available for expenditure as provided in section 182 of this title: *Provided,* That the income from any such real property or tangible personal property shall be available for expenditure in the discretion of the Federal Security Administrator for the maintenance, preservation, or repair and insurance of such property and that any proceeds from insurance may be used to restore the property insured. Any such property when not required for the improvement or operation of the Saint Elizabeths Hospital may be liquidated by the Federal Security Administrator whenever in his judgment the purposes of the gifts will be served thereby. (Nov. 7, 1941, ch. 469, § 4, 55 Stat. 761.)

INMATES; BURDEN OF EXPENSES THEREOF; DETENTION OF INSANE

TEMPORARY ADMISSION TO OTHER HOSPITALS

The Federal Security Administrator was authorized to admit, for the duration of the war and six months thereafter, insane persons (except those from the District of Columbia) to the Public Health Service Hospitals at Lexington, Kentucky, and Fort Worth, Texas, for care and treatment upon the same terms and conditions as such persons may be entitled to admission to St. Elizabeths Hospital, by Ex. Ord. No. 9079, Feb. 26, 1942, 7 F.R. 1609.

§ 191a. Admission of Foreign Service personnel adjudged insane in foreign country.

Upon the application of the Secretary of State, the Federal Security Administrator is authorized to admit to Saint Elizabeths Hospital in the District of Columbia, for treatment, American citizens who are Foreign Service officers, as defined in section 2 of Title 22, or who are clerks in the Foreign Service classified as provided in section 23a of Title 22, or who are employees in the Foreign Service and stationed outside the United States, and who are legally adjudged insane in any foreign country and whose legal residence in one of the States, Territories, or the District of Columbia, it has been impossible to establish. Upon the ascertainment of the legal residence of persons so admitted to the hospital, the superintendent of the hospital shall thereupon transfer such persons to their respective places of residence, and the expenses attendant thereon shall be paid from the appropriation for the support of the hospital.

Upon the request of any such patient, his relatives or friends, he shall have a hearing in the District Court of the United States for the District of Columbia upon his mental condition and the right of the superintendent of Saint Elizabeths Hospital to hold him for treatment. (Oct. 29, 1941, ch. 462, 55 Stat. 756.)

Chapter 7.—NATIONAL CEMETERIES

§ 289. Conveyance to State or municipality of approach road to national cemetery.

The Secretary of War is authorized to convey to any State, county, municipality, or proper agency thereof, in which the same is located, all the right, title, and interest of the United States in and to any Government owned or controlled approach road to any national cemetery: *Provided,* That prior to the delivery of any instrument of conveyance hereunder, the State, county, municipality, or agency to which the conveyance herein authorized is to be made, shall notify the Secretary of War in writing of its willingness to accept and maintain the road included in such conveyance: *Provided further,* That upon the execution and delivery of any conveyance herein authorized the jurisdiction of the United States of America over the road conveyed shall cease and determine and shall thereafter vest in the State in which said road is located. (As amended May 23, 1941, ch. 130, § 1, 55 Stat. 191.)

§ 290. Encroachment by railroad on rights-of-way.

REPEATED.—Act May 23, 1941, ch. 130, § 1, 55 Stat. 191; act Apr. 28, 1942, ch. 246, § 1, 56 Stat. 220.

TITLE 25.—INDIANS

Chapter 1.—BUREAU OF INDIAN AFFAIRS

Sec.
2a. Assistant or deputy commissioners: appointment; powers and duties (New).

§ 2a. Assistant or deputy commissioners; appointment; powers and duties.

Assistant or deputy commissioners of the General Land Office and Bureau of Indian Affairs, in the Department of the Interior, shall be appointed by the Secretary of the Interior, subject to the civil-service laws and sections 661–663, 664–673, 674 of Title 5. Appointments to these positions shall be considered as made under the authority of section 43 of Title 5. Assistant and deputy commissioners so appointed shall be authorized to sign such letters, papers, and documents and to perform such other duties as may be directed by the commissioner of their respective bureaus. The Secretary may designate for each of the aforementioned bureaus an assistant or deputy commissioner, who shall be authorized to perform the duties of the commissioner in case of the death, resignation, absence, or sickness of the commissioner. (June 5, 1942, ch. 336, § 1, 56 Stat. 312.)

CODIFICATION

Provisions of act June 5, 1942, cited to text, similar to those contained in section, are set out as section 3a of Title 43, Public Lands.

REPEAL OF INCONSISTENT LAWS

Section 2 of act June 5, 1942, cited to text, provided as follows: "All provisions of law inconsistent with this Act (section 2a of this title) are hereby repealed to the extent of such inconsistency."

Chapter 4.—PERFORMANCE BY UNITED STATES OF OBLIGATIONS TO INDIANS

DEPOSIT, CARE, AND INVESTMENT OF INDIAN MONEYS

§ 155. Disposal of miscellaneous revenues from Indian reservations, etc.

Alaska, application to facilities operated by Indian Service, see section 50f of Title 48, Territories and Insular Possessions.

Chapter 7.—EDUCATION OF INDIANS

§ 303. Educational loans to worthy youths.

Advances may be made to worthy Indian youths to enable them to take educational courses, including courses in nursing, home economics, forestry, agriculture, and other industrial subjects in colleges, universities, or other institutions, and advances so made shall be reimbursed in not to exceed eight years under such rules and regulations as the Secretary of the Interior may prescribe. (As amended June 28, 1941, ch. 259, § 1, 55 Stat. 315; July 2, 1942, ch. 473, § 1, 56 Stat. 516.)

Chapter 9.—ALLOTMENT OF INDIAN LANDS

Sec.
348a. Same; extension of trust period for Indians of Klamath River Reservation (New).

§ 8. Patents to be held in trust; descent and partition.

EXTENSION OF TRUST PERIODS

The periods of trust applying to Indian lands, whether of a tribal or individual status, which will expire during 1943 were extended for a further period of twenty-five years by Ex. Ord. No. 9272, Nov. 17, 1942, 7 F. R. 9475.

§ 348a. Same; extension of trust period for Indians of Klamath River Reservation.

The period of trust on lands allotted to Indians of the Klamath River Reservation, California, which expired July 31, 1919, and the legal title to which is still in the United States, is hereby reimposed and extended for a period of twenty-five years from July 31, 1919: *Provided*, That further extension of the period of trust may be made by the President, in his discretion, as provided by section 348, and section 391 of this title. (Dec. 24, 1942, ch. 814, 56 Stat. 1081.)

Extension of trust period by executive order, see section 348 of this title.

§ 352c. Reimbursement of allottees or heirs for taxes paid on lands patented in fee before end of trust.

The Secretary of the Interior is hereby authorized, under such rules and regulations as he may prescribe, to reimburse Indian allottees, or Indian heirs or Indian devisees of allottees, for all taxes paid, including penalties and interest, on so much of their allotted lands as have been patented in fee prior to the expiration of the period of trust without application by or consent of the patentee: *Provided*, That if the Indian allottee, or his or her Indian heirs or Indian devisees, have by their own act accepted such patent, no reimbursement shall be made for taxes paid, including penalties and interest, subsequent to acceptance of the patent: *Provided further*, That the fact of such acceptance shall be determined by the Secretary of the Interior.

In any case in which a claim against a State, county, or political subdivision thereof, for taxes collected upon such lands during the trust period has been reduced to judgment and such judgment remains unsatisfied in whole or in part, the Secretary of the Interior is authorized, upon reimbursement by him to the Indian of the amount of taxes including penalties and interest paid thereon, and upon payment by the judgment debtor of the costs of the suit, to cause such judgment to be released: *Provided further*, That in any case, upon submission of adequate proof, the claims for taxes paid by or on behalf of the patentee or his Indian heirs or Indian devisees have been satisfied, in whole or in part,

by the State, county, or political subdivision thereof, the Secretary of the Interior is authorized to reimburse the State, county, or political subdivision for such amounts as may have been paid by them. (As amended Feb. 10, 1942, ch. 56, § 1, 56 Stat. 87.)

AMENDMENTS

1942—Act Feb. 10, 1942, § 2, cited to text, authorized appropriations, to remain available until expended.

Chapter 10.—DESCENT AND DISTRIBUTION; HEIRS OF ALLOTTEE

Sec.

373a. Disposition of trust or restricted estate of intestate without heirs; successor tribe; sale of land (New).
373b. Same; restricted estate or homestead on the public domain (New).
373c. Sections 373a and 373b as inapplicable to certain Indians (New).
375a. Same; jurisdiction of Secretary of the Interior over probate and distribution of estates not exceeding $2500 (New).
375b. Same; schedule of fees (New).

§ 373a. Disposition of trust or restricted estate of intestate without heirs; successor tribe; sale of land.

Upon final determination by the Secretary of the Interior that the Indian holder of a trust or restricted allotment of lands or an interest therein has died intestate without heirs, the lands or interest so owned, together with all accumulated rents, issues, and profits therefrom held in trust for the decedent, shall escheat to the tribe owning the land at the time of allotment subject to the payment of such creditors' claims as the Secretary of the Interior may find proper to be paid from the cash on hand or income accruing to said estate and subject to all valid existing agricultural, surface, and mineral leases and the rights of any person thereunder.

If the tribe which owned the land at the time of allotment has been reorganized or reconstituted by reason of amalgamation with another tribe or group of Indians or of subdivision within the tribe or otherwise, the land shall escheat to the tribe or group which has succeeded to the jurisdiction of the original tribe over the area in question. If neither the tribe which owned the land at the time of allotment nor a successor tribe or group exists, the land or interest therein shall be held in trust for such Indians as the Secretary may designate within the State or States wherein the land is situated or, if the Secretary determines that the land cannot appropriately be used by or for such Indians, it shall be sold, subject to all valid existing agricultural, surface, and mineral leases and the rights of any person thereunder, and the proceeds of such sale shall be held in trust for such Indians as the Secretary may designate, within the State or States wherein the land is situated. (Nov. 24, 1942, ch. 640, § 1, 56 Stat. 1021.)

§ 373b. Same; restricted estate or homestead on the public domain.

If an Indian found to have died intestate without heirs was the holder of a restricted allotment or homestead or interest therein on the public domain, the land or interest therein and all accumulated rents, issues, and profits therefrom shall escheat to the United States, subject to all valid existing agricultural, surface, and mineral leases and the rights of any person thereunder, and the land shall become part of the public domain subject to the payment of such creditors' claims as the Secretary of the Interior may find proper to be paid from the cash on hand or income accruing to said estate: *Provided*, That if the Secretary determines that the land involved lies within or adjacent to an Indian community and may be advantageously used for Indian purposes, the land or interest therein shall escheat to the United States to be held in trust for such needy Indians as the Secretary of the Interior may designate, where the value of the estate does not exceed $2,000, and in case of estates exceeding said sum, such estates shall be held in trust by the United States for such Indians as the Congress may hereafter designate, subject to all valid existing agricultural, surface, and mineral leases and the rights of any person thereunder. (Nov. 24, 1942, ch. 640, § 2, 56 Stat. 1022.)

§ 373c. Sections 373a and 373b as inapplicable to certain Indians.

The provisions of sections 373a and 373b shall not apply to the Indians of the Five Civilized Tribes or the Osage Reservation, in Oklahoma. (Nov. 24, 1942, ch. 640, § 3, 56 Stat. 1022.)

§ 375a. Same; jurisdiction of Secretary of the Interior over probate and distribution of estates not exceeding $2,500.

Exclusive jurisdiction is hereby conferred on the Secretary of the Interior to determine the heirs after notice and hearing under such rules and regulations as he may prescribe, and to probate the estate of any deceased restricted Indian, enrolled or unenrolled, of the Five Civilized Tribes of Oklahoma, whenever the restricted estate consists only of funds or securities under the control of the Department of the Interior of an aggregate value not exceeding $2,500: *Provided*, That where such decedent died prior to December 24, 1942, the distribution of such funds and securities, including the decedent's share of any tribal funds, shall be made in accordance with the statute of descent and distribution applicable at the date of death: *And provided further*, That where the decedent dies subsequently to December 24, 1942 distribution of all such funds and securities, including tribal funds aforesaid, shall be effected in accordance with the statute of descent and distribution of the State of Oklahoma. (Dec. 24, 1942, ch. 813, § 1, 56 Stat. 1080.)

§ 375b. Same; schedule of fees.

Prior to distribution of the estate to the individuals found entitled thereto under the provisions of section 375a of this title, the Secretary of the Interior shall collect out of the funds or other property involved and pay into the Treasury of the United States a fee of $20 in those cases where the value of the estate is $250 or more but does not exceed $1,000; a fee of $25 where the value of the estate is more than $1,000 but less than $2,000; and a fee of $30 where the value of the estate is $2,000 or more. (Dec. 24, 1942, ch. 813, § 2, 56 Stat. 1081.)

Chapter 11.—IRRIGATION OF ALLOTTED LANDS

§ 387. Basis of apportionment of costs of irrigation projects including maintenance; liens.

REPEATED.—Act June 28, 1941, ch. 259, § 1, 55 Stat. 317; act July 2, 1942, ch. 473, § 1, 56 Stat. 518.

§ 389. Investigation and adjustment of irrigation charges on lands within projects on Indian reservations.

UINTAH INDIAN IRRIGATION PROJECT

Action of Secretary of the Interior taken pursuant to authority contained in sections 389–389e of this title with respect to lands within the Uintah Indian irrigation project were confirmed by Congress in act May 28, 1941, ch. 142, 55 Stat. 209.

OROVILLE-TONASKET IRRIGATION DISTRICT

Action of the Secretary of the Interior taken on May 19, 1942, pursuant to authority contained in sections 389–389e of this title with respect to lands within the Oroville-Tonasket Irrigation District were confirmed by Congress in act Dec. 24, 1942, ch. 816, 56 Stat. 1082.

WAPATO INDIAN IRRIGATION PROJECT

Action by the Secretary of the Interior taken Sept. 9, 1942, pursuant to authority contained in sections 389–389e of this title with respect to lands within the Wapato Indian irrigation project were confirmed in act Dec. 24, 1942, ch. 815, 56 Stat. 1081.

Chapter 12.—LEASE, SALE, OR SURRENDER OF ALLOTTED OR UNALLOTTED LANDS

§ 391. Continuance of restrictions on alienation in patent.

CROSS REFERENCES

Extension of trust periods expiring in 1943, and extension of trust periods of certain lands, see notes under section 348 of this title.

Chapter 14.—MISCELLANEOUS

PROTECTION OF INDIANS AND CONSERVATION OF RESOURCES

Sec.
465a. Receipt and purchase in trust by United States of land for Klamath Tribe Indians (New).
465b. Same; definition of Klamath Tribe (New).
470a. Interest charges covered into revolving fund (New).

PROTECTION OF INDIANS AND CONSERVATION OF RESOURCES

§ 465a. Receipt and purchase in trust by United States of land for Klamath Tribe Indians.

The Secretary of the Interior is hereby authorized to receive on behalf of the United States from individual members of the Klamath Tribe of Indians voluntarily executed deeds to such lands as said Indians may own in fee simple free from all encumbrances, said lands to be held in trust by the United States for said Indians and their heirs; and, whenever restricted funds are used for the purchase of lands for individual members of the Klamath Tribe of Indians, the Secretary of the Interior is authorized, in his discretion, to take title to said lands in the United States, the same to be held in trust for said individual Indians: *Provided, however,* That while any of the foregoing lands are held in trust by the United States for said Indians, the same shall be subject to the same restrictions, immunities, and exemptions as homesteads purchased out of trust or restricted funds of individual Indians pursuant to section 412a of this title, except the restrictions, immunities, or exemptions of the second proviso of said section. (Feb. 24, 1942, ch. 113, § 1, 56 Stat. 121.)

§ 465b. Same; definition of Klamath Tribe.

As used in this section and section 465a of this title the term "Klamath Tribe of Indians" includes the Klamath and Modoc Tribes, and the Yahooskin Band of Snake Indians. (Feb. 24, 1942, ch. 113, § 2, 56 Stat. 121.)

§ 470a. Interest charges covered into revolving fund.

Interest or other charges heretofore or hereafter collected on loans shall be credited to the revolving fund created by section 470 of this title and shall be available for the establishment of a revolving fund for the purpose of making and administering loans to Indian-chartered corporations in accordance with sections 461, 462, 463, 464–470, 471, 475, 476–478, 479 of this title, and of making and administering loans to individual Indians and to associations or corporate groups of Indians of Oklahoma in accordance with sections 501–509 of this title. (June 28, 1941, ch. 259, § 1, 55 Stat. 316.)

CROSS REFERENCES

Similar provisions, see prior Interior Department Appropriation Acts.

§ 481. Tribal organizing work; allowance to Indians traveling away from home.

REPEATED.—Act June 28, 1941, ch. 259, § 1, 55 Stat. 311; act July 2, 1942, ch. 473, § 1, 56 Stat. 513.

PROMOTION OF WELFARE OF INDIANS IN OKLAHOMA

§ 506. Loans to individuals and groups; appropriation.

CROSS REFERENCES

Interest charges to be covered into revolving fund, see section 470a of this title.

FEES AND CHARGES

§§ 561, 562.

REPEATED.—Act June 28, 1941, ch. 259, § 1, 55 Stat. 325; act July 2, 1942, ch. 473, § 1, 56 Stat. 525.

TITLE 26.—INTERNAL REVENUE CODE

Act Feb. 10, 1939, ch. 2, 53 Stat. 1–504

INTERNAL REVENUE TITLE

TABLE OF CHAPTERS IN SUBTITLES

Subtitle B

Chap.		Sec.
19.	Retailers' Excise Taxes (New)	2400

Page 255

Subtitle C

Chap.		Sec.
33A.	Use of Motor Vehicles and Boats (New)	3540

INVESTIGATION OF NONESSENTIAL EXPENDITURES

Investigation of nonessential Federal expenditures, see note under Subtitle D of this title, preceding section 3600.

SUBTITLE A.—TAXES SUBJECT TO THE JURISDICTION OF THE BOARD OF TAX APPEALS

CHANGE OF NAME OF BOARD OF TAX APPEALS

For change of name of Board and title of members thereof, see note under section 1100 of this title.

Chapter 1.—INCOME TAX

SUBCHAPTER B.—GENERAL PROVISIONS

PART III.—CREDITS AGAINST TAX

34. Credits against victory tax (New).
35. Credit for tax withheld on wages (New).

SUPPLEMENT A.—RATES OF TAX

108. Taxable years beginning in 1941 and ending after June 30, 1942 (New).
109. Western Hemisphere trade corporations (New).

SUBCHAPTER C.—SUPPLEMENTAL PROVISIONS

125. Amortizable bond premium (New).
126. Income in respect of decedents (New).
127. War losses (New).
128. Recovery of unconstitutional Federal taxes (New).

SUPPLEMENT E.—ESTATES AND TRUSTS

171. Income of an estate or trust in case of divorce, etc. (New).
172. Allowance of amortization deduction (New).

SUPPLEMENT F.—PARTNERSHIPS

190. Allowance of amortization deduction (New).

SUPPLEMENT Q.—MUTUAL INVESTMENT COMPANIES

363. (New; Omitted).

SUPPLEMENT T.—INDIVIDUALS WITH GROSS INCOME FROM CERTAIN SOURCES OF $3,000 OR LESS (NEW)

400. Imposition of tax.
401. Rules for application of section 400.
402. Manner of election.
403. Credits against tax not allowed.
404. Certain taxpayers not eligible.

SUBCHAPTER D (New)

PART I

450. Imposition of tax.
451. Victory tax net income.
452. Specific exemption.
453. Credit against victory tax.
454. Post war credit or refund of victory tax.
455. Returns.
456. Limitation on tax.

PART II

465. Definitions.
466. Tax collected at source.
467. Withholding agent.
468. Return and payment by withholding agent.
469. Receipts.
470. Penalties.

PART III

475. Definitions.
476. Expiration date.

SUBCHAPTER A.—INTRODUCTORY PROVISIONS

Exemption of imported articles for members of the armed forces of other United Nations, etc., from internal-revenue taxes, see sections 791–795 of appendix to Title 50, War.

§ 3. Classification of provisions.

Subchapter D—Victory tax on individuals, divided into parts and sections. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (b), 56 Stat. 892.)

1942 AMENDMENT

Last paragraph was added by act Oct. 21, 1942, cited to text.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 4. Special classes of taxpayers.

* * * * *

(j) Regulated investment companies,—Supplement Q.

(k) Shareholders of Personal Service Corporations,—Supplement S.

(*l*) Individuals with gross income from certain sources of $3,000 or less,—Supplement T. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 102 (c), 55 Stat. 692; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 170 (b) (1), 56 Stat. 881.)

AMENDMENTS

1942—Subsec. (j) was amended by act Oct. 21, 1942, cited to text, which substituted "Regulated" for "Mutual" investment companies.

1941—Subsecs. (k) and (*l*) were added by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This provision was repeated in section 109 of act Oct. 21, 1942, also cited.

SUBCHAPTER B.—GENERAL PROVISIONS

PART I.—RATES OF TAX

§ 11. Normal tax on individuals.

There shall be levied, collected, and paid for each taxable year upon the net income of every individual

a normal tax of 6 per centum of the amount of the net income in excess of the credits against net income provided in section 25. (For alternative tax, if gross income from certain sources is $3,000 or less, see section 400). (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 102 (b) (1), 55 Stat. 692; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 102, 56 Stat. 802.)

AMENDMENTS

1942—Rate increased from 4 to 6 per centum by act Oct. 21, 1942, cited to text.

1941—Parenthetical cross-reference to section 400 was inserted by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This provision was repeated in section 109 of act Oct. 21, 1942, also cited.

§ 12. Surtax on individuals.

(b) Rates of surtax.

There shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual the surtax shown in the following table:

If the surtax net income is:	The surtax shall be:
Not over $2,000	13% of the surtax net income.
Over $2,000 but not over $4,000	$260, plus 16% of excess over $2,000.
Over $4,000 but not over $6,000	$580, plus 20% of excess over $4,000.
Over $6,000 but not over $8,000	$980, plus 24% of excess over $6,000.
Over $8,000 but not over $10,000	$1,460, plus 28% of excess over $8,000.
Over $10,000 but not over $12,000	$2,020, plus 32% of excess over $10,000.
Over $12,000 but not over $14,000	$2,660, plus 36% of excess over $12,000.
Over $14,000 but not over $16,000	$3,380, plus 40% of excess over $14,000.
Over $16,000 but not over $18,000	$4,180, plus 43% of excess over $16,000.
Over $18,000 but not over $20,000	$5,040, plus 46% of excess over $18,000.
Over $20,000 but not over $22,000	$5,960, plus 49% of excess over $20,000.
Over $22,000 but not over $26,000	$6,940, plus 52% of excess over $22,000.
Over $26,000 but not over $32,000	$9,020, plus 55% of excess over $26,000.
Over $32,000 but not over $38,000	$12,320, plus 58% of excess over $32,000.
Over $38,000 but not over $44,000	$15,800, plus 61% of excess over $38,000.
Over $44,000 but not over $50,000	$19,460, plus 63% of excess over $44,000.
Over $50,000 but not over $60,000	$23,240, plus 66% of excess over $50,000.
Over $60,000 but not over $70,000	$29,840, plus 69% of excess over $60,000.
Over $70,000 but not over $80,000	$36,740, plus 72% of excess over $70,000.
Over $80,000 but not over $90,000	$43,940, plus 75% of excess over $80,000.
Over $90,000 but not over $100,000	$51,440, plus 77% of excess over $90,000.
Over $100,000 but not over $150,000	$59,140, plus 79% of excess over $100,000.
Over $150,000 but not over $200,000	$98,640, plus 81% of excess over $150,000.
Over $200,000	$139,140, plus 82% of excess over $200,000.

(c) Tax in case of capital gains or losses.

For rate and computation of alternative tax in lieu of normal tax and surtax in the case of a capital gain or loss from the sale or exchange of capital assets held for more than 6 months, see section 117 (c).

(g) (Cross references.)

For alternative tax if gross income from certain sources is $3,000 or less, see section 400. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, §§ 101, 102 (b) (2), 55 Stat. 688, 692; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 103, 150 (j), 56 Stat. 802, 846.)

AMENDMENTS

1942—Subsecs. (b) and (c) were amended by act Oct. 21, 1942, cited to text.

1941—Subsec. (b) was amended by act Sept. 20, 1941, § 101, cited to text.

Subsec. (g) was added by act Sept. 20, 1941, § 102 (b) (2), cited to text. It was enacted without a catchline, and this has been supplied by editor.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

§ 13. Tax on corporations in general—(a) Definitions.

(2) Normal-tax net income.

The term "normal-tax net income" means the adjusted net income minus the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e) and minus the credit for dividends received provided in section 26 (b).

(b) Imposition of tax.

(1) General rule.

A tax of 24 per centum of the normal-tax net income; or

(2) Alternative tax (corporations with normal-tax net income over $25,000, but not over $50,000).

A tax of $4,250, plus 31 per centum of the amount of the normal-tax net income in excess of $25,000. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 103 (a), 55 Stat. 692; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 105 (a), 56 Stat. 805.)

AMENDMENTS

1942—Subsecs. (a) (2) and (b) (2) were amended by act Oct. 21, 1942, cited to text.

1941—Subsec. (b), pars. (1) and (2), were amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

§ 14. Tax on special classes of corporations.

(b) Corporations with normal-tax net incomes of not more than $25,000.

If the normal-tax net income of the corporation is not more than $25,000, and if the corporation does not come within one of the classes specified in subsection (c), (d), or (e) of this section, the tax shall be as follows:

Upon normal-tax net incomes not in excess of $5,000, 15 per centum.

$750 upon normal-tax net incomes of $5,000, and upon normal-tax net incomes in excess of $5,000 and not in excess of $20,000, 17 per centum in addition of such excess.

$3,300 upon normal-tax net incomes of $20,000, and upon normal-tax net incomes in excess of $20,000, 19 per centum in addition of such excess.

(c) Foreign corporations.

(1) In the case of a foreign corporation engaged in trade or business within the United States, the tax shall be an amount equal to 24 per centum of the normal-tax net income, regardless of the amount thereof.

(2) In the case of a foreign corporation not engaged in trade or business within the United States, the tax shall be as provided in section 231 (a).

(e) Regulated investment companies.

In the case of a corporation subject to the tax imposed by Supplement Q (relating to regulated investment companies), the tax shall be as provided in such supplement. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 103 (b) (c), 55 Stat. 692, 693; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 160 (b), 170 (b) (2), 56 Stat. 861, 881.)

AMENDMENTS

1942—Subsecs. (c) (1, 2) and (e) were amended by act Oct. 21, 1942, cited to text.

1941—Subsecs. (b) and (c) were amended by act Sept. 20, 1941, §§ 103 (b), 103 (c), respectively, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

§ 15. Surtax on corporations—(a) Corporation surtax net income.

For the purposes of this chapter, the term "corporation surtax net income" means the net income minus the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e) and minus the credit for dividends received provided in section 26 (b) (computed by limiting such credit to 85 per centum of the net income reduced by the credit for income subject to the tax imposed by Subchapter E of Chapter 2 in lieu of 85 per centum of the adjusted net income so reduced), and minus, in the case of a public utility, the credit for dividends paid on its preferred stock provided in section 26 (h). For the purposes of this subsection dividends received on the preferred stock of a public utility shall be disregarded in computing the credit for dividends received provided in section 26 (b).

(b) Imposition of tax.

There shall be levied, collected, and paid for each taxable year upon the corporation surtax net income of every corporation (except a Western Hemisphere Trade Corporation as defined in section 109, and except a corporation subject to the tax imposed by section 231 (a), Supplement G, or Supplement Q), a surtax as follows:

(1) Surtax net incomes not over $25,000.

Upon corporation surtax net incomes not over $25,000, 10 per centum of the amount thereof.

(2) Surtax net incomes over $25,000 but not over $50,000.

Upon corporation surtax net incomes over $25,000, but not over $50,000, $2,500, plus 22 per centum of the amount of the corporation surtax net income over $25,000.

(3) Surtax net incomes over $50,000.

Upon corporation surtax net incomes over $50,000, 16 per centum of the corporation surtax net income. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 104 (a), 55 Stat. 693; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 105 (b), 56 Stat. 805.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

1941—Act Sept. 20, 1941, cited to text, amended section in its entirety.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This provision was repeated in section 109 of act Oct. 21, 1942, also cited.

PART II.—COMPUTATION OF NET INCOME

§ 22. Gross income.

* * * * *

(b) Exclusions from gross income.

* * * * *

(2) Annuities, etc.

(A) In general.

Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts received as annuities) under a life insurance or endowment contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the taxable year) then the excess shall be included in gross income. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that there shall be excluded from gross income the excess of the amount received in the taxable year over an amount equal to 3 per centum of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income under this chapter or prior income tax laws in respect of such annuity equals the aggregate premiums or consideration paid for such annuity. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment, or annuity contract, or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be exempt from taxation under paragraph (1) or this paragraph. The preceding sentence shall not apply in the case of such a transfer if such contract or interest therein has a basis for determining gain or loss in the hands of a transferee determined in whole or in part by reference to such basis of such contract or interest therein in the hands of the transferor. This subparagraph and paragraph (1) shall not apply with respect to so much of a payment under a life insurance, endowment, or annuity contract, or any interest therein, as, under section 22 (k), is includible in gross income;

(B) Employees' annuities.

If an annuity contract is purchased by an employer for an employee under a plan with respect to which the employer's contribution is deductible under section 23 (p) (1) (B), or if an annuity contract is purchased for an employee by an employer exempt under section 101 (6), the employee shall include in his income the amounts received under such contract for the year received except that if the employee paid any of the consideration for the annuity, the annuity shall be included in his income as provided in subparagraph (A) of this paragraph, the consideration for such annuity being considered the amount contributed by the employee. In all other cases, if the employee's rights under the contract are nonforfeitable except for failure to pay future premiums, the amount contributed by the employer for such annuity contract on or after such rights become nonforfeitable shall be included in the income of the employee in the year in which the amount is contributed, which amount together with any amounts contributed by the employee shall constitute the consideration paid for the annuity contract in determining the amount of the annuity required to be included in the income of the employee under subparagraph (A) of this paragraph.

(3) Gifts, bequests, devises, and inheritances.

The value of property acquired by gift, bequest, devise, or inheritance. There shall not be excluded from gross income under this paragraph, the income from such property, or, in case the gift, bequest, devise, or inheritance is of income from property, the amount of such income. For the purposes of this paragraph, if, under the terms of the gift, bequest, devise, or inheritance, payment, crediting, or distribution thereof is to be made at intervals, to the extent that it is paid or credited or to be distributed out of income from property, it shall be considered a gift, bequest, devise, or inheritance of income from property;

(4) Tax-free interest.

Interest upon (A) the obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; or (B) obligations of a corporation organized under Act of Congress, if such corporation is an instrumentality of the United States; or (C) the obligations of the United States or its possessions. Every person owning any of the obligations enumerated in clause (A), (B), or (C) shall, in the return required by this chapter, submit a statement showing the number and amount of such obligations owned by him and the income received therefrom, in such form and with such information as the Commissioner may require. In the case of obligations of the United States issued after September 1, 1917 (other than postal savings certificates of deposit to the extent they represent deposits made before March 1, 1941) and in the case of obligations of a corporation organized under Act of Congress, the interest shall be exempt only if and to the extent provided in the respective Acts authorizing the issue thereof as amended and supplemented, and shall be excluded from gross income only if and to the extent it is wholly exempt from the taxes imposed by this chapter;

(5) Compensation for injuries or sickness.

Except in the case of amounts attributable to (and not in excess of) deductions allowed under section 23 (x) in any prior taxable year, amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received whether by suit or agreement on account of such injuries or sickness, and amounts received as a pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country;

* * * * *

(9) Income from discharge of indebtedness.

In the case of a corporation, the amount of any income of the taxpayer attributable to the discharge, within the taxable year, of any indebtedness of the taxpayer or for which the taxpayer is liable evidenced by a security (as hereinafter in this paragraph defined) if the taxpayer makes and files at the time of filing the return, in such manner as the Commissioner, with the approval of the Secretary, by regulations prescribes, its consent to the regulations prescribed under section 113 (b) (3) then in effect. In such case the amount of any income of the taxpayer attributable to any unamortized premium (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be included in gross income and the amount of the deduction attributable to any unamortized discount (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be allowed as a deduction. As used in this paragraph the term "security" means any bond, debenture, note, or certificate, or other evidence of indebtedness, issued by any corporation. This paragraph shall not apply to any discharge occurring before the date of enactment of the Revenue Act of 1939,[1] or in a taxable year beginning after December 31, 1945.

(10) Income from discharge of indebtedness of a railroad corporation.

The amount of any income attributable to the discharge, within the taxable year, of any indebtedness of a railroad corporation, as defined in section 77m of the National Bankruptcy Act, as amended,[2] to the extent that such income is deemed to have been realized by reason of a modification in or cancellation in whole or in part of such indebtedness pursuant to an order of a court in a receivership proceeding or in a proceeding under section 77 of the National Bankruptcy Act, as amended.[3] In such case the amount of any income of the taxpayer attributable to any unamortized premium (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be included in gross income and the amount of the deduction attributable to any unamortized discount (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be allowed as a deduction. Paragraph (9) shall not apply with respect to any discharge of indebtedness to which this paragraph applies. This paragraph shall not apply to any discharge occurring in a taxable year beginning after December 31, 1945.

(11) Improvements by lessee on lessor's property.

Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee.

(12) Recovery of bad debts, prior taxes, and delinquency amounts.

Income attributable to the recovery during the taxable year of a bad debt, prior tax, or delinquency amount, to the extent of the amount of the recovery exclusion with respect to such debt, tax, or amount. For the purposes of this paragraph:

(A) Definition of bad debt.

The term "bad debt" means a debt on account of worthlessness or partial worthlessness of which a deduction was allowed for a prior taxable year.

(B) Definition of prior tax.

The term "prior tax" means a tax on account of which a deduction or credit was allowed for a prior taxable year.

(C) Definition of delinquency amount.

The term "delinquency amount" means an amount paid or accrued on account of which a deduction or credit was allowed for a prior taxable year and which is attributable to failure to file return with respect to a tax, or pay a tax, within the time required by the law under which the tax is imposed, or to failure to file return with respect to a tax or pay a tax.

(D) Definition of recovery exclusion.

The term "recovery exclusion", with respect to a bad debt, prior tax, or delinquency amount, means the amount, determined in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, of the deductions or credits allowed, on account of such bad debt, prior tax, or delinquency amount, which did not result in a reduction of the taxpayer's tax under this chapter (not including the tax under section 102) or corresponding provisions of prior revenue laws, reduced by the amount excludible in previous taxable years with respect to such debt, tax, or amount under this paragraph.

(E) Special rules in case of section 102 tax and personal holding company tax.

In the application of subparagraphs (A), (B), (C), and (D) in determining the tax under section 102 or Subchapter A of Chapter 2, a recovery exclusion allowed for the purposes of Chapter 1 shall be allowed for the purpose of such section or subchapter whether or not the bad debt, prior tax, or delinquency amount resulted in a reduction of the section 102 tax or Subchapter A tax for the prior taxable year; and in the case of a bad debt, prior tax, or delinquency amount not allowable as a deduction or credit for the prior taxable year under Chapter 1 (except section 102) but allowable for the same taxable year under such section or subchapter a recovery exclusion shall be allowable for the purposes of such section or subchapter if such bad debt, prior tax, or delinquency amount did not result in a reduction of the tax under such section 102 or such Subchapter A. As used in this subparagraph references to Chapter 1, section 102, and Subchapter A in the case of taxable years not subject to the Internal Revenue Code, shall be held to be made to corresponding provisions of prior revenue Acts.

[1] Revenue Act of 1939 was enacted June 29, 1939, 10 p. m., E. S. T.

[2] Section 205 (m) of Title 11, Bankruptcy.

[3] Section 205 of Title 11, Bankruptcy.

(13) Additional allowance for military and naval personnel.

So much of the amount received, before the termination of the present war as proclaimed by the President, by personnel below the grade of commissioned officer in the military or naval forces of the United States as salary or compensation in any form from the United States for active service in such forces during such war, as does not exceed $250 in the case of a single person and $300 in the case of a married person or head of a family. The determination, for the purposes of this paragraph, of the taxpayer's status in the armed forces and his family status shall be made as of the end of the taxable year.

* * * * *

(d) Method of inventorying goods. * * *

* * * * *

(2) The method described in paragraph (1) may be used—

* * * * *

(B) Only if the taxpayer establishes to the satisfaction of the Commissioner that the taxpayer has used no procedure other than that specified in subparagraphs (B) and (C) of paragraph (1) in inventorying such goods to ascertain the income, profit, or loss of the first taxable year for which the method described in paragraph (1) is to be used, for the purpose of a report or statement covering such taxable year (i) to shareholders, partners, or other proprietors, or to beneficiaries, or (ii) for credit purposes.

* * * * *

(5) * * *

* * * * *

(B) The Commissioner determines that the taxpayer has used for any such subsequent taxable year some procedure other than that specified in subpagraph[4] (B) of paragraph (1) in inventorying the goods specified in the application to ascertain the income, profit, or loss of such subsequent taxable year for the purpose of a report or statement covering such taxable year (i) to shareholders, partners, or other proprietors, or beneficiaries, or (ii) for credit purposes; and requires a change to a method different from that prescribed in paragraph (1) beginning with such subsequent taxable year or any taxable year thereafter.

(6) Involuntary liquidation and replacement of inventory.

(A) Adjustment of net income and resulting tax.

If, for any taxable year beginning after December 31, 1941, and prior to the termination of the present war as proclaimed by the President, the closing inventory of a taxpayer inventorying goods under the method provided in this subsection reflects a decrease from the opening inventory of such goods for such year, and if, at the time of the filing of the taxpayer's income tax return for such year, the taxpayer elects to have the provisions of this paragraph apply and so notifies the Commissioner, and if, at the time of such election, it is established to the satisfaction of the Commissioner, in accordance with such regulations as the Commissioner may prescribe with the approval of the Secretary, that such decrease is attributable to the involuntary liquidation of such inventory as defined in subparagraph (B), and if the closing inventory of a subsequent taxable year, ending not more than three years after the termination of the present war as proclaimed by the President, reflects a replacement, in whole or in part, of the goods so previously liquidated, the net income of the taxpayer otherwise determined for the year of such involuntary liquidation shall be adjusted as follows:

(i) Increased by an amount equal to the excess, if any, of the aggregate cost of such goods reflected in the opening inventory of the year of involuntary liquidation over the aggregate replacement cost; or

(ii) Decreased by an amount equal to the excess, if any, of the aggregate replacement cost of such goods over the aggregate cost thereof reflected in the opening inventory of the year of the involuntary liquidation.

The taxes imposed by this chapter and by Subchapter E of Chapter 2 for the year of such liquidation and for all taxable years intervening between such year and the year of replacement shall be redetermined, giving effect to such adjustments. Any increase in such taxes resulting from such adjustments shall be assessed and collected as a deficiency but without interest, and any overpayment so resulting shall be credited or refunded to the taxpayer without interest.

(B) Definition of involuntary liquidation.

The term "involuntary liquidation", as used in this paragraph, means the sale or other disposition of goods inventoried under the method described in this subsection, either voluntary or involuntary, coupled with a failure on the part of the taxpayer to purchase, manufacture, or otherwise produce and have on hand at the close of the taxable year in which such sale or other disposition occurred such goods as would, if on hand at the close of such taxable year, be subject to the application of the provisions of this subsection, if such failure on the part of the taxpayer is due, directly and exclusively, (i) to enemy capture or control of sources of limited foreign supply; (ii) to shipping or other transportation shortages; (iii) to material shortages resulting from priorities or allocations; (iv) to labor shortages; or (v) to other prevailing war conditions beyond the control of the taxpayer.

(C) Replacements.

If, in the case of any taxpayer subject to the provisions of subparagraph (A), the closing inventory of the taxpayer for a taxable year, subsequent to the year of involuntary liquidation but prior to the complete replacement of the goods so liquidated, reflects an increase over the opening inventory of such goods for the taxable year, the goods reflecting such increase shall be considered,

[4] Probably should read "subparagraph".

in the order of their acquisition, as having been acquired in replacement of the goods most recently liquidated (whether or not in a year of involuntary liquidation) and not previously replaced, and if the liquidation was an involuntary liquidation shall be included in the inventory of the taxpayer for the year of replacement at the inventory cost basis of the goods replaced.

(D) Election irrevocable.

An election by the taxpayer to have the provisions of this paragraph apply, once made, shall be irrevocable and shall be binding for the year of the involuntary liquidation and for all determinations for subsequent taxable years insofar as they are related to the year of liquidation or replacement.

(E) Adjustment in certain cases.

If the adjustments specified in subparagraph (A) are, with respect to any taxable year, prevented, on the date of the filing of the income tax return of the taxpayer for the year of the replacement, or within three years from such date, by any provision or rule of law (other than this subparagraph and other than section 3761, relating to compromises), such adjustments shall nevertheless be made if, in respect of the taxable year for which the adjustment is sought, a notice of deficiency is mailed or a claim for refund is filed, as the case may be, within three years after the date of the filing of the income tax return for the year of replacement. If, at the time of the mailing of such notice of deficiency or the filing of such claim for refund, the adjustment is so prevented, then the amount of the adjustment authorized by this paragraph shall be limited to the increase or decrease of the tax imposed by this chapter and Subchapter E of Chapter 2 previously determined for such taxable year which results solely from the effect of subparagraph (A), and such amount shall be assessed and collected, or credited or refunded, in the same manner as if it were a deficiency or an overpayment, as the case may be, for such taxable year and as if, on the date of the filing of the income tax return for the year of the replacement, three years remain before the expiration of the periods of limitation upon assessment or the filing of claim for refund for the taxable year. The tax previously determined shall be ascertained in accordance with section 734 (d). The amount to be assessed and collected under this paragraph in the same manner as if it were a deficiency or to be credited or refunded in the same manner as if it were an overpayment shall not be diminished by any credit or set-off based upon any item, inclusion, deduction, credit, exemption, gain, or loss, other than one resulting from the effect of subparagraph (A). Such amount, if paid, shall not be recovered by a claim or suit for refund, or suit for erroneous refund based upon any item, inclusion, deduction, credit, exemption, gain, or loss, other than one resulting from the effect of subparagraph (A).

* * * * *

(k) Alimony, etc., income.

In the case of a wife who is divorced or legally separated from her husband under a decree of divorce or of separate maintenance, periodic payments (whether or not made at regular intervals) received subsequent to such decree in discharge of, or attributable to property transferred (in trust or otherwise) in discharge of, a legal obligation which, because of the marital or family relationship, is imposed upon or incurred by such husband under such decree or under a written instrument incident to such divorce or separation shall be includible in the gross income of such wife, and such amounts received as are attributable to property so transferred shall not be includible in the gross income of such husband. This subsection shall not apply to that part of any such periodic payment which the terms of the decree or written instrument fix, in terms of an amount of money or a portion of the payment, as a sum which is payable for the support of minor children of such husband. In case any such periodic payment is less than the amount specified in the decree or written instrument, for the purpose of applying the preceding sentence, such payment, to the extent of such sum payable for such support, shall be considered a payment for such support. Installment payments discharging a part of an obligation the principal sum of which is, in terms of money or property, specified in the decree or instrument shall not be considered periodic payments for the purposes of this subsection; except that an installment payment shall be considered a periodic payment for the purposes of this subsection if such principal sum, by the terms of the decree or instrument, may be or is to be paid within a period ending more than 10 years from the date of such decree or instrument, but only to the extent that such installment payment for the taxable year of the wife (or if more than one such installment payment for such taxable year is received during such taxable year, the aggregate of such installment payments) does not exceed 10 per centum of such principal sum. For the purposes of the preceding sentence, the portion of a payment of the principal sum which is allocable to a period after the taxable year of the wife in which it is received shall be considered an installment payment for the taxable year in which it is received. (In cases where such periodic payments are attributable to property of an estate or property held in trust, see section 171 (b).)

(l) Income of decedents.

For inclusion in gross income of certain amounts which constituted gross income in respect of a decedent, see section 126. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 110 (a), 111 (a), 112 (a), 113, 114 (a, b), 115 (a), 116 (a), 117, 118 (a, b), 119, 120 (a, d), 134 (c), 162 (c), 56 Stat. 808–814, 816, 830, 866.)

* * * * *

AMENDMENTS

1942—Subsecs. (b) (2–5), (9); (d) (2) (B), (5) (B) were amended, and subsecs. (b) (2) (B), (10–13); (d) (6); (k) and (l) were added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendments by act Oct. 21, 1942, §§ 127, 113–115, 117, 119, cited to text, to subsecs. (b) (5, 9, 11, 13) and (d) (6)

were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof. Effective dates of other amendments by said act Oct. 21, 1942, are noted in paragraphs below.

Amendment of subsec. (b) (2) by act Oct. 21, 1942, § 110 (a), cited to text, adding new sentence at end of par., was made applicable to taxable years beginning after Dec. 31, 1940, by section 110 (b) thereof.

Amendment of subsec. (b) (2), inserting a new heading for (A) and adding a new sentence at the end thereof, and amendment adding subsec. (k), both by act Oct. 21, 1942, § 120 (a) (d), cited to text, were made effective by section 120 (g) thereof as follows: "(g) The amendments made by this section (to sections 22 (b) (2), (k), 23 (u), 25 (b) (2) (A), 171 and 3797 (a) (17)) shall be applicable only with respect to taxable years beginning after December 31, 1941; except that if the first taxable year beginning after December 31, 1941, of the husband does not begin on the same day as the first taxable year beginning after December 31, 1941, of the wife, such amendments shall first become applicable in the case of the husband on the first day of the wife's first taxable year beginning after December 31, 1941, regardless of the taxable year of the husband in which such day falls."

Amendment of subsec. (b) (2) by act Oct. 21, 1942, § 162 (c), cited to text, adding subpar. (B), was made effective by section 162 (d) thereof as follows: "(d) The amendments made by this section (to sections 22 (b) (2), 23 (p) and 165) shall be applicable as to both the employer and employees only with respect to taxable years of the employer beginning after December 31, 1941, except that—

"(1) In the case of a stock bonus, pension, profit-sharing, or annuity plan in effect on or before September 1, 1942,

"(A) such a plan shall not become subject to the requirements of section 165 (a) (3), (4), (5), and (6) until the beginning of the first taxable year beginning after December 31, 1942,

"(B) such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5), and (6) for the period beginning with the beginning of the first taxable year following December 31, 1942, and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943,

"(C) if the contribution of an employer to such a plan in the employer's taxable year beginning in 1942 exceeds the maximum amount deductible for such year under section 23 (p) (1), as amended by this section, the amount deductible in such year shall be not less than the sum of—

"(i) the amount paid in such taxable year prior to September 1, 1942, and deductible under section 23 (a) or 23 (p) prior to amendment by this section, and

"(ii) with respect to the amount paid in such taxable year on or after September 1, 1942, that proportion of the amount deductible for the taxable year under section 23 (p) (1), as amended by this section, which the number of months after August 31, 1942, in the taxable year bears to twelve.

"(2) In the case of a stock bonus, pension, profit sharing or annuity plan put into effect after September 1, 1942, such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5) and (6) for the period beginning with the date such plan is put into effect and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943."

Amendment of subsec. (b) (3) by act Oct. 21, 1942, § 111 (a), cited to text, was made effective by section 111 (e) thereof as follows: "(e) The amendments made by this section (to sections 22 (b) (3), 162 (b-d), and 164) shall be applicable only with respect to taxable years beginning after December 31, 1941; except that in the case of income paid, credited or to be distributed or amounts paid, credited or to be distributed by an estate or trust the amendments made by this section shall be applicable only with respect to such income and such amounts paid, credited or to be distributed on or after the beginning of the first taxable year of the estate or trust, as the case may be, beginning after December 31, 1941."

Amendment of subsec. (b) (4) by act Oct. 21, 1942, § 112 (a), cited to text, inserting words "to the extent they represent deposits made before March 1, 1941" was made effective as of March 1, 1941, by section 112 (c) thereof.

Amendment of subsec. (b) by act Oct. 21, 1942, § 114 (b), cited to text, adding par. (10), was made applicable to taxable years beginning after Dec. 31, 1939, by section 114 (c) thereof.

Amendment of subsec. (b) by act Oct. 21, 1942, § 116 (a), cited to text, adding par. (12), was made applicable to taxable years beginning after Dec. 31, 1938, by section 116 (b) thereof.

Amendments of subsec. (d), pars. (2) (B) and (5) (B) by act Oct. 21, 1942, § 118 (a, b), cited to text, were made applicable to taxable years beginning after Dec. 31, 1938, by section 118 (c) thereof.

Amendment adding subsec. (l) by act Oct. 21, 1942, § 134 (c), cited to text, was made applicable to taxable years ending after Dec. 31, 1942, by section 134 (f) thereof.

RECOVERY UNDER PRIOR REVENUE ACTS

Section 116 (c) of act Oct. 21, 1942, cited to text, provided as follows: "(c) For the purposes of the Revenue Act of 1938 or any prior revenue Act, the amendments made to the Internal Revenue Code by subsection (a) of this section (adding subpar. (12) to subsec. (b)) shall be effective as if they were a part of each such revenue Act on the date of its enactment."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

PUBLIC SALARY TAX ACT

"SEC. 203. (a) Any amount of income tax (including interest, additions to tax, and additional amounts) collected on, before, or after the date of the enactment of this act for any taxable year beginning prior to January 1, 1939, to the extent attributable to compensation for personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing, shall be credited or refunded in the same manner as in the case of an income tax erroneously collected, if claim for refund with respect thereto is filed after January 18, 1939, and the Commissioner of Internal Revenue, under regulations prescribed by him with the approval of the Secretary of the Treasury, finds that disallowance of such claim would result in the application of the doctrines in the cases of Helvering against Therrell (303 U. S. 218) (58 S. Ct. 539, 82 L. Ed. 758, reversing 88 F. 2d 869). Helvering against Gerhardt (304 U. S. 405) (58 S. Ct. 969, 82 L. Ed. 1427 reversing 92 F. 2d 999. Rehearing denied 59 S. Ct. 57, 305 U. S. 669, 83 L. Ed. 434), and Graves et al. against New York ex rel. O'Keefe, decided March 27, 1939 (306 U. S. 466, 59 S. Ct. 595, 83 L. Ed. 927, 120 A. L. R. 1466, reversing 278 N. Y. 691, 16 N. E. 2d 404, affirming 253 App. Div. 91, 1 N. Y. S. 2d 195), extending the classes of officers and employees subject to Federal taxation.

"(b) Any amount of income tax (including interest, additions to tax, and additional amounts) for taxable years beginning after December 31, 1938, to the extent attributable to compensation for personal service rendered in a taxable year beginning prior to January 1, 1939 (other than compensation received as a pension, retirement pay, or similar allowance), as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing—

"(1) shall not be assessed; and

"(2) if assessed, the assessment shall be abated and any amount collected in pursuance of such assessment shall be credited or refunded in the same manner as in the case of an income tax erroneously collected,

if the Commissioner of Internal Revenue, under regulations prescribed by him with the approval of the Secre-

tary of the Treasury, finds that assessment of such tax, or disallowance of a claim for credit or refund, except for Title I of this Act (affecting sections 22 and 116 of Title 26, and section 84a of Title 5), would result in the application of the doctrines in the cases of Helvering against Therrell (303 U. S. 218) (58 S. Ct. 539, 82 L. Ed. 758, reversing 88 F. 2d 869). Helvering against Gerhardt (304 U. S. 405) (58 S. Ct. 969, 82 L. Ed. 1427, reversing 92 F. 2d 999. Rehearing denied 59 S. Ct. 57, 305 U. S. 669, 83 L. Ed. 434), and Graves et al. against New York ex rel. O'Keefe (306 U. S. 466), (59 S. Ct. 595, 83 L. Ed. 927, 120 A. L. R. 1466, reversing 278 N. Y. 691, 16 N. E. 2d 404, affirming 253 App. Div. 91, 1 N. Y. S. 2d 195), extending the classes of officers and employees subject to Federal taxation." (As amended Oct. 21, 1942, ch. 619, title V, § 509 (b), 56 Stat. 967, eff. as of April 12, 1939.)

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 23. Deductions from gross income.

(a) Expenses.

(1) Trade or business expenses.

(A) In general.

All the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for personal services actually rendered; traveling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of a trade or business; and rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity.

(B) Corporate charitable contributions.

No deduction shall be allowable under subparagraph (A) to a corporation for any contribution or gift which would be allowable as a deduction under subsection (q) were it not for the 5 per centum limitation therein contained and for the requirement therein that payment must be made within the taxable year.

(C) Expenditures for advertising and good will.

If a corporation has, for the purpose of computing its excess profits credit under Chapter 2E, claimed the benefits of the election provided in section 733, no deduction shall be allowable under subparagraph (A) to such corporation for expenditures for advertising or the promotion of good will which, under the rules and regulations prescribed under section 733 (a), may be regarded as capital investments.

(2) Non-trade or non-business expenses.

In the case of an individual, all the ordinary and necessary expenses paid or incurred during the taxable year for the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income.

* * * * *

(c) Taxes generally.

(1) Allowance in general.

Taxes paid or accrued within the taxable year, except—

(A) Federal income taxes;

(B) war-profits and excess-profits taxes imposed by Title II of the Revenue Act of 1917,[1] Title III of the Revenue Act of 1918,[2] Title III of the Revenue Act of 1921,[3] section 216 of the National Industrial Recovery Act, section 702 of the Revenue Act of 1934,[4] or Subchapter E of Chapter 2, or by any such provisions as amended or supplemented;

(C) income, war-profits, and excess-profits taxes imposed by the authority of any foreign country or possession of the United States, if the taxpayer chooses to take to any extent the benefits of section 131;

(D) estate, inheritance, legacy, succession, and gift taxes; and

(E) taxes assessed against local benefits of a kind tending to increase the value of the property assessed; but this paragraph shall not exclude the allowance as a deduction of so much of such taxes as is properly allocable to maintenance or interest charges.

(2) Repealed.

Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 105 (c) (2), 56 Stat. 806.

(3) Retail sales tax.

In the case of a tax imposed by any State, Territory, District, or possession of the United States, or any political subdivision thereof, upon persons engaged in selling tangible personal property at retail, which is measured by the gross sales price or the gross receipts from the sale or which is a stated sum per unit of such property sold, or upon persons engaged in furnishing services at retail, which is measured by the gross receipts for furnishing such services, if the amount of such tax is separately stated, then to the extent that the amount so stated is paid by the purchaser (otherwise than in connection with the purchaser's trade or business) to such person such amount shall be allowed as a deduction in computing the net income of such purchaser as if such amount constituted a tax imposed upon and paid by such purchaser.

(g) Capital losses.

* * * * *

(3) Definition of securities.

As used in this paragraph (2)[5] of subsection the term "securities" means (A) shares of stock in a corporation, and (B) rights to subscribe for or to receive such shares.

[1] Act Oct. 3, 1917, ch. 63, title II, § 200 et seq., 40 Stat. 302.

[2] Act Feb. 24, 1919, ch. 18, title III, § 300 et seq., 40 Stat. 1088.

[3] Act Nov. 23, 1921, ch. 136, title III, § 300 et seq., 42 Stat. 271.

[4] Act May 10, 1934, ch. 277, § 702, 48 Stat. 770.

paragraph (2) of this subsection."

[5] So in original. Probably should read "As used in

(4) Stock in affiliated corporation.

For the purposes of paragraph (2) stock in a corporation affiliated with the taxpayer shall not be deemed a capital asset. For the purposes of this paragraph a corporation shall be deemed to be affiliated with the taxpayer only if:

(A) at least 95 per centum of each class of its stock is owned directly by the taxpayer; and

(B) more than 90 per centum of the aggregate of its gross incomes for all taxable years has been from sources other than royalties, rents, dividends, interest, annuities, or gains from sales or exchanges of stocks and securities; and

(C) the taxpayer is a domestic corporation.

(k) Bad debts.

(1) General rule.

Debts which become worthless within the taxable year; or (in the discretion of the Commissioner, a reasonable addition to a reserve for bad debts); and when satisfied that a debt is recoverable only in part, the Commissioner may allow such debt, in an amount not in excess of the part which becomes worthless within the taxable year, as a deduction. This paragraph shall not apply in the case of a taxpayer, other than a bank, as defined in section 104, with respect to a debt evidenced by a security as defined in paragraph (3) of this subsection. This paragraph shall not apply in the case of a taxpayer, other than a corporation, with respect to a non-business debt, as defined in paragraph (4) of this subsection.

(2) Securities becoming worthless.

If any securities (as defined in paragraph (3) of this subsection) become worthless within the taxable year and are capital assets, the loss resulting therefrom shall, in the case of a taxpayer other than a bank, as defined in section 104, for the purposes of this chapter, be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets.

(3) Definition of securities.

As used in paragraphs (1), (2), and (4) of this subsection the term "securities" means bonds, debentures, notes, or certificates, or other evidences of indebtedness, issued by any corporation (including those issued by a government or political subdivision thereof), with interest coupons or in registered form.

(4) Non-business debts.

In the case of a taxpayer, other than a corporation, if a non-business debt becomes worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. The term "non-business debt" means a debt other than a debt evidenced by a security as defined in paragraph (3) and other than a debt the loss from the worthlessness of which is incurred in the taxpayer's trade or business.

(5) Securities of affiliated corporations.

Bonds, debentures, notes or certificates, or other evidences of indebtedness issued with interest coupons or in registered form by any corporation affiliated with the taxpayer shall not be deemed capital assets for the purposes of paragraph (2) and paragraph (1) shall apply with respect to such debt except that no such deduction shall be allowed under such paragraph with respect to any such debt which is recoverable only in part. For the purposes of this paragraph a corporation shall be deemed to be affiliated with the taxpayer only if:

(A) at least 95 per centum of each class of its stock is owned directly by the taxpayer; and

(B) more than 90 per centum of the aggregate of its gross incomes for all taxable years has been from sources other than royalties, rents, dividends, interest or annuities or gains from sales or exchanges of stock and securities; and

(C) the taxpayer is a domestic corporation.

* * * * *

(*l*) Depreciation.

A reasonable allowance for the exhaustion, wear and tear (including a reasonable allowance for obsolescence)—

(1) of property used in the trade or business, or

(2) of property held for the production of income.

In the case of property held by one person for life with remainder to another person, the deduction shall be computed as if the life tenant were the absolute owner of the property and shall be allowed to the life tenant. In the case of property held in trust the allowable deduction shall be apportioned between the income beneficiaries and the trustee in accordance with the pertinent provisions of the instrument creating the trust, or, in the absence of such provisions, on the basis of the trust income allocable to each.

* * * * *

(*o*) Charitable and other contributions.

* * * * *

(5) a domestic fraternal society, order, or association, operating under the lodge system, but only if such contributions or gifts are to be used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals;

to an amount which in all the above cases combined does not exceed 15 per centum of the taxpayer's net income as computed without the benefit of this subsection or of subsection (x). Such contributions or gifts shall be allowable as deductions only if verified under rules and regulations prescribed by the Commissioner, with the approval of the Secretary.

* * * * *

(p) Contributions of an employer to an employees' trust or annuity plan and compensation under a deferred-payment plan.

(1) General rule.

If contributions are paid by an employer to or under a stock bonus, pension, profit-sharing, or annuity plan, or if compensation is paid or accrued on account of any employee under a plan deferring the receipt of such compensation, such contributions or compensation shall not be deductible under sub-

section (a) but shall be deductible, if deductible under subsection (a) without regard to this subsection, under this subsection but only to the following extent:

(A) In the taxable year when paid, if the contributions are paid into a pension trust, and if such taxable year ends within or with a taxable year of the trust for which the trust is exempt under section 165 (a), in an amount determined as follows:

(i) an amount not in excess of 5 per centum of the compensation otherwise paid or accrued during the taxable year to all the employees under the trust, but such amount may be reduced for future years if found by the Commissioner upon periodical examinations at not less than five-year intervals to be more than the amount reasonably necessary to provide the remaining unfunded cost of past and current service credits of all employees under the plan, plus

(ii) any excess over the amount allowable under clause (i) necessary to provide with respect to all of the employees under the trust the remaining unfunded cost of their past and current service credits distributed as a level amount, or a level percentage of compensation, over the remaining future service of each such employee, as determined under regulations prescribed by the Commissioner with the approval of the Secretary, but if such remaining unfunded cost with respect to any three individuals is more than 50 per centum of such remaining unfunded cost, the amount of such unfunded cost attributable to such individuals shall be distributed over a period of at least 5 taxable years, or

(iii) in lieu of the amounts allowable under (i) and (ii) above, an amount equal to the normal cost of the plan, as determined under regulations prescribed by the Commissioner with the approval of the Secretary, plus, if past service or other supplementary pension or annuity credits are provided by the plan, an amount not in excess of 10 per centum of the cost which would be required to completely fund or purchase such pension or annuity credits as of the date when they are included in the plan, as determined under regulations prescribed by the Commissioner with the approval of the Secretary, except that in no case shall a deduction be allowed for any amount (other than the normal cost) paid in after such pension or annuity credits are completely funded or purchased.

(iv) Any amount paid in a taxable year in excess of the amount deductible in such year under the foregoing limitations shall be deductible in the succeeding taxable years in order of time to the extent of the difference between the amount paid and deductible in each such succeeding year and the maximum amount deductible for such year in accordance with the foregoing limitations.

(B) In the taxable year when paid, in an amount determined in accordance with subparagraph (A) of this paragraph, if the contributions are paid toward the purchase of retirement annuities and such purchase is a part of a plan which meets the requirements of section 165 (a), (3), (4), (5), and (6), and if refunds of premiums, if any, are applied within the current taxable year or next succeeding taxable year towards the purchase of such retirement annuities.

(C) In the taxable year when paid, if the contributions are paid into a stock bonus or profit-sharing trust, and if such taxable year ends within or with a taxable year of the trust with respect to which the trust is exempt under section 165 (a), in an amount not in excess of 15 per centum of the compensation otherwise paid or accrued during the taxable year to all employees under the stock bonus or profit-sharing plan. If in any taxable year beginning after December 31, 1941, there is paid into the trust, or a similar trust then in effect, amounts less than the amounts deductible under the preceding sentence, the excess, or if no amount is paid, the amounts deductible, shall be carried forward and be deductible when paid in the succeeding taxable years in order of time, but the amount so deductible under this sentence in any such succeeding taxable year shall not exceed 15 per centum of the compensation otherwise paid or accrued during such succeeding taxable year to the beneficiaries under the plan. In addition, any amount paid into the trust in a taxable year beginning after December 31, 1941, in excess of the amount allowable with respect to such year under the preceding provisions of this subparagraph shall be deductible in the succeeding taxable years in order of time, but the amount so deductible under this sentence in any one such succeeding taxable year together with the amount allowable under the first sentence of this subparagraph shall not exceed 15 per centum of the compensation otherwise paid or accrued during such taxable year to the beneficiaries under the plan. The term "stock bonus or profit-sharing trust", as used in this subparagraph, shall not include any trust designed to provide benefits upon retirement and covering a period of years, if under the plan the amounts to be contributed by the employer can be determined actuarily as provided in subparagraph (A). If the contributions are made to two or more stock bonus or profit-sharing trusts, such trusts shall be considered a single trust for the purposes of applying the limitations in this subparagraph.

(D) In the taxable year when paid, if the plan is not one included in paragraphs (A), (B), or (C), if the employees' rights to or derived from such employer's contribution or such compensation are nonforfeitable at the time the contribution or compensation is paid.

(E) For the purposes of subparagraphs (A), (B), and (C), a taxpayer on the accrual basis shall be deemed to have made a payment on the last day of the year of accrual if the payment is on account of such taxable year and is made within sixty days after the close of the taxable year of accrual.

(F) If amounts are deductible under subparagraphs (A) and (C), or (B) and (C), or (A) (B), and (C), in connection with two or more trusts, or one or more trusts and an annuity plan, the total amount deductible in a taxable year under such trusts and plans shall not exceed 25 per centum of the compensation otherwise paid or accrued during the tax-

able year to the persons who are the beneficiaries of the trusts or plans. In addition, any amount paid into such trust or under such annuity plans in a taxable year beginning after December 31, 1941, in excess of the amount allowable with respect to such year under the preceding provisions of this subparagraph shall be deductible in the succeeding taxable years in order of time, but the amount so deductible under this sentence in any one such succeeding taxable year together with the amount allowable under the first sentence of this subparagraph shall not exceed 30 per centum of the compensation otherwise paid or accrued during such taxable years to the beneficiaries under the trusts or plans. This subparagraph shall not have the effect of reducing the amount otherwise deductible under subparagraphs (A), (B), and (C), if no employee is a beneficiary under more than one trust, or a trust and an annuity plan.

If there is no plan but a method of employer contributions or compensation has the effect of a stock bonus, pension, profit-sharing, or annuity plan, or similar plan deferring the receipt of compensation, this paragraph shall apply as if there were such a plan.

(2) Deductions under prior income tax acts.

Any deduction allowable under section 23 (q) of the Revenue Act of 1928 (45 Stat. 802), or the Revenue Act of 1932 (47 Stat. 182), or the Revenue Act of 1934 (48 Stat. 691), under section 23 (p) of the Revenue Act of 1936 (49 Stat. 1661), or the Revenue Act of 1938 (52 Stat. 464), or the Internal Revenue Code for a taxable year beginning before January 1, 1943, which under such section was apportioned to any taxable year beginning after December 31, 1942, shall be allowed as a deduction for the years to which so apportioned to the extent allowable under such section if it had remained in force with respect to such year.

(q) Charitable and other contributions by corporations.

In the case of a corporation, contributions or gifts payment of which is made within the taxable year to or for the use of:

(1) The United States, any State, Territory, or any political subdivision thereof or the District of Columbia, or any possession of the United States, for exclusively public purposes; or

(2) A corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State or Territory, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to children (but in the case of contributions or gifts to a trust, chest, fund, or foundation, payment of which is made within a taxable year beginning after the date of the cessation of hostilities in the present war, as proclaimed by the President, only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

to an amount which does not exceed 5 per centum of the taxpayer's net income as computed without the benefits of this subsection. Such contributions or gifts shall be allowable as deductions only if verified under rules and regulations prescribed by the Commissioner, with the approval of the Secretary.

* * * * *

(u) Alimony, etc., payments.

In the case of a husband described in section 22 (k), amounts includible under section 22 (k) in the gross income of his wife, payment of which is made within the husband's taxable year. If the amount of any such payment is, under section 22 (k) or section 171, stated to be not includible in such husband's gross income, no deduction shall be allowed with respect to such payment under this subsection.

(v) Bond premium deduction.

In the case of a bondholder, the deduction for amortizable bond premium provided in section 125.

(w) Deductions of estate, etc., on account of decedent's deductions.

(1) In the case of a person described in section 126 (b), the amount of the deductions in respect of a decedent to the extent allowed by such subsection.

(2) In the case of a person described in section 126 (a), the amount of the deductions in respect of a decedent to the extent allowed by section 126 (c).

(x) Medical, dental, etc., expenses.

Except as limited under paragraph (1) or (2), expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent specified in section 25 (b) (2) (A) of the taxpayer. The term "medical care," as used in this subsection, shall include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body (including amounts paid for accident or health insurance).

(1) A husband and wife who file a joint return may deduct only such expenses as exceed 5 per centum of the aggregate net income of such husband and wife, computed without the benefit of this subsection, and the maximum deduction for the taxable year shall be not in excess of $2,500 in the case of such husband and wife.

(2) An individual who files a separate return may deduct only such expenses as exceed 5 per centum of the net income of the taxpayer, computed without the benefit of this subsection, and the maximum deduction for the taxable year shall be not in excess of $2,500 in the case of the head of a family, and

not in excess of $1,250 in the case of all other such individuals.

(z)[6] Amounts representing taxes and interest paid to cooperative apartment corporation.

(1) In general.

In the case of a tenant-stockholder (as defined in paragraph (2)), amounts, not otherwise deductible, paid or accrued to a cooperative apartment corporation within the taxable year, if such amounts represent that proportion of the real estate taxes on the apartment building and the land on which it is situated, allowable as deductions under subsection (c), paid or incurred by the corporation, or of the interest paid or incurred by the corporation on its indebtedness contracted in the acquisition, construction, alteration, rehabilitation, or maintenance of such apartment building or in the acquisition of the land on which the building is located, which the stock of the corporation owned by the tenant-stockholder is of the total outstanding stock of the corporation, including that held by the corporation.

(2) Definitions.

For the purposes of this subsection—

(A) Cooperative apartment corporation.

The term "cooperative apartment corporation" means a corporation—

(i) having one and only one class of stock outstanding,

(ii) all of the stockholders of which are entitled, solely by reason of their ownership of stock in the corporation, to occupy for dwelling purposes apartments in a building owned or leased by such corporation, and who are not entitled, either conditionally or unconditionally, except upon a complete or partial liquidation of the corporation, to receive any distribution not out of earnings and profits of the corporation, and

(iii) 80 per centum or more of the gross income of which for the taxable year in which the taxes and interest described in paragraph (1) are paid or incurred is derived from tenant-stockholders.

(B) Tenant-stockholder.

The term "tenant-stockholder" means an individual who is a stockholder in a cooperative apartment corporation, and whose stock is fully paid-up in an amount not less than an amount shown to the satisfaction of the Commissioner as bearing a reasonable relationship to the portion of the value of the corporation's equity in the building and the land on which it is situated which is attributable to the apartment which such individual is entitled to occupy. (As amended Mar. 7, 1941, ch. 10, § 10 (b), 55 Stat. 27, eff. Oct. 8, 1940, 11 p. m., E. S. T.; Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title II, § 202 (a), 55 Stat. 700; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 105 (c), 120 (b), 121 (a, c), 122, 123 (a), 124 (a), 125, 126 (a), 127 (a, c), 128, 134 (d), 158 (b), 162 (b), 56 Stat. 806, 817, 819, 820, 822, 825, 826, 830, 857, 863.)

[6] So in original. No subsec. (y) was enacted.

Amendments

1942—Subsecs. (a), (c) (1, B, C), (g) (4), (k), (l), (o)–(q) were amended and subsecs. (c) (3), (g) (4), (u)–(x), (z) were added by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) (3), applicable to taxable years after Dec. 31, 1939, was added by act Mar. 7, 1941, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

Subsec. (c) was amended by act Sept. 20, 1941, cited to text.

Effective Date

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 205 thereof.

Amendments to subsecs. (c) (1) (B), (2, 3), (g) (4), (o), (q), (v), (x), (z) by act Oct. 21, 1942, §§ 105 (c, C 2), 122, 123 (a), 127 (c), 125, 126 (a), 127 (a), 128, cited to text, were all made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendments of subsec. (a) and subsec. (l), first sentence, by act Oct. 21, 1942, cited to text, were made applicable to taxable years beginning after Dec. 31, 1938, by section 121 (d) thereof.

Amendment of subsec. (c) (1) (C) by act Oct. 21, 1942, § 158 (b), cited to text, was made applicable to taxable years beginning after Dec. 31, 1940, by section 158 (c) thereof.

Amendment of subsec. (k) by act Oct. 21, 1942, § 124 (a), cited to text, was made effective by section 124 (d) thereof as follows: "(d) The amendments made by this section adding the last sentence of section 23 (k) (1) and adding section 23 (k) (4) shall be effective only with respect to taxable years beginning after December 31, 1942; the amendment inserting section 23 (k) (5) and amendments related thereto shall be applicable only with respect to taxable years beginning after December 31, 1941; and the other amendments made by this section (to sections 204 (c) (6) and 3771 (d)) shall be effective with respect to taxable years beginning after December 31, 1938."

Amendment of subsec. (p) by act Oct. 21, 1942, § 162 (b), cited to text, was made effective by section 162 (d) thereof as follows: "(d) The amendments made by this section (to sections 22 (b) (2) (B), 23 (p) and 165) shall be applicable as to both the employer and employees only with respect to taxable years of the employer beginning after December 31, 1941, except that—

"(1) In the case of a stock bonus, pension, profit-sharing, or annuity plan in effect on or before September 1, 1942,

"(A) such a plan shall not become subject to the requirements of section 165 (a) (3), (4), (5), and (6) until the beginning of the first taxable year beginning after December 31, 1942,

"(B) such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5), and (6) for the period beginning with the beginning of the first taxable year following December 31, 1942, and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943,

"(C) if the contribution of an employer to such a plan in the employer's taxable year beginning in 1942 exceeds the maximum amount deductible for such year under section 23 (p) (1), as amended by this section, the amount deductible in such year shall be not less than the sum of—

"(i) the amount paid in such taxable year prior to September 1, 1942, and deductible under section 23 (a) or 23 (p) prior to amendment by this section, and

"(ii) with respect to the amount paid in such taxable year on or after September 1, 1942, that proportion of the amount deductible for the taxable year under section 23 (p) (1), as amended by this section, which the number of months after August 31, 1942, in the taxable year bears to twelve.

"(2) In the case of a stock bonus, pension, profit sharing or annuity plan put into effect after September 1, 1942, such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5) and (6) for the period beginning with the date such plan is put into

effect and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943."

Amendment adding subsec. (u) by act Oct. 21, 1942, § 120 (b), cited to text, was made effective by section 120 (g) thereof as follows: "(g) The amendments made by this section (to sections 22 (b) (2), (k), 23 (u), 25 (b) (2) (A), 171 and 3797 (a) (17)) shall be applicable only with respect to taxable years beginning after December 31, 1941; except that if the first taxable year beginning after December 31, 1941, of the husband does not begin on the same day as the first taxable year beginning after December 31, 1941, of the wife, such amendments shall first become applicable in the case of the husband on the first day of the wife's first taxable year beginning after December 31, 1941, regardless of the taxable year of the husband in which such day falls."

Amendment adding subsec. (w) by act Oct. 21, 1942, § 134 (d), cited to text, was made applicable to taxable years ending after Dec. 31, 1942, by section 134 (f) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

NON-TRADE, ETC., DEDUCTIONS UNDER PRIOR REVENUE ACTS

Section 121 (e) of act Oct. 21, 1942, cited to text, provided as follows: "(e) For the purposes of the Revenue Act of 1938 or any prior revenue Act the amendments made to the Internal Revenue Code by this section (amending sections 23 (a), (l), and 24 (a) (5)) shall be effective as if they were a part of such revenue Act on the date of its enactment."

§ 24. Items not deductible—(a) General rule.

* * * * *

(1) Personal, living, or family expenses, except extraordinary medical expenses deductible under section 23 (x);

* * * * *

(4) Premiums paid on any life insurance policy covering the life of any officer or employee, or of any person financially interested in any trade or business carried on by the taxpayer, when the taxpayer is directly or indirectly a beneficiary under such policy;

(5) Any amount otherwise allowable as a deduction which is allocable to one or more classes of income other than interest (whether or not any amount of income of that class or classes is received or accrued) wholly exempt from the taxes imposed by this chapter, or any amount otherwise allowable under section 23 (a) (2) which is allocable to interest (whether or not any amount of such interest is received or accrued) wholly exempt from the taxes imposed by this chapter;

(6) Any amount paid or accrued on indebtedness incurred or continued to purchase a single premium life insurance or endowment contract. For the purposes of this paragraph, if substantially all the premiums on a life insurance or endowment contract are paid within a period of four years from the date on which such contract is purchased, such contract shall be considered a single premium life insurance or endowment contract; or

(7) Amounts paid or accrued for such taxes and carrying charges as, under regulations prescribed by the Commissioner with the approval of the Secretary, are chargeable to capital account with respect to property, if the taxpayer elects, in accordance with such regulations, to treat such taxes or charges as so chargeable. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 121 (b), 127 (b), 129, 130 (a), 56 Stat. 819, 826, 827.)

AMENDMENTS

1942—Subsec. (a) (1, 4, 5, 7) was amended and par. (6) thereof was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendments of subsec. (a) (1, 4, 6, 7) by act Oct. 21, 1942, §§ 127 (b), 129, 130 (a), cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendment of subsec. (a) (5) by act Oct. 21, 1942, § 121 (b), cited to text, inserting reference to section 23 (a) (2), was made applicable to taxable years beginning after Dec. 31, 1938, by section 121 (e) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 25. Credits of individual against net income.

(a) Credits for normal tax only. * * *

(1) Interest on United States obligations.

The amount received as interest upon obligations of the United States, if such interest is included in gross income under section 22, and if, under the Act authorizing the issue of such obligations, as amended and supplemented, such interest is exempt from normal tax.

(2) Interest on obligations of instrumentalities of the United States.

The amount received as interest on obligations of a corporation organized under Act of Congress, if (A) such corporation is an instrumentality of the United States; and (B) such interest is included in gross income under section 22; and (C) under the Act authorizing the issue thereof, as amended and supplemented, such interest is exempt from normal tax. (For reduction of credit under paragraph (1) or (2) on account of amortizable bond premium, see section 125.)

* * * * *

(b) Credits for both normal tax and surtax. * * *

(1) Personal exemption.

In the case of a single person or a married person not living with husband or wife, a personal exemption of $500; or in the case of the head of a family or a married person living with husband or wife, a personal exemption of $1,200. A husband and wife living together shall receive but one personal exemption. The amount of such personal exemption shall be $1,200. If such husband and wife make separate returns the personal exemption may be taken by either or divided between them.

(2) Credit for dependents.

(A) *Allowance in General.*—$350 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent person is under eighteen years of age or is incapable of self-support because mentally or physically defective. A payment to a wife which is

includible under section 22 (k) or section 171 in the gross income of such wife shall not be considered a payment by her husband for the support of any dependent.

(B) *Exception for Certain Heads of Families.*— If the taxpayer would not occupy the status of head of a family except by reason of there being one or more dependents for whom he would be entitled to credit under subparagraph (A), the credit under such subparagraph shall be disallowed with respect to one of such dependents. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, §§ 111 (a), 113, 55 Stat. 696, 697; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 112 (b), 120 (e) (1), 126 (i) (1), 131 (a) (1), (b), 56 Stat. 811, 818, 825, 827, 828.)

* * * * *

AMENDMENTS

1942—Subsecs. (a) (1, 2), and (b) (1), (2) (A), were amended by act Oct. 21, 1942, cited to text.

Amendments of subsecs. (a) (2) and (b) (1), (2) (A), by act Oct. 21, 1942, §§ 126 (i), 131 (a) (b), cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendment of subsec. (a) (1) by act Oct. 21, 1942, § 112 (b), cited to text, was made effective as of March 1, 1941, by section 112 (c) thereof.

Amendment of subsec. (b) (2) (A), inserting a sentence at the end thereof, by act Oct. 21, 1942, § 120 (e), cited to text, was made effective by section 120 (g) thereof as follows: "(g) The amendments made by this section (to sections 22 (b) (2), (k), 23 (u), 25 (b) (2) (A), 171, 3797 (a) (17)) shall be applicable only with respect to taxable years beginning after December 31, 1941; except that if the first taxable year beginning after December 31, 1941, of the husband does not begin on the same day as the first taxable year beginning after December 31, 1941, of the wife, such amendments shall first become applicable in the case of the husband on the first day of the wife's first taxable year beginning after December 31, 1941, regardless of the taxable year of the husband in which such day falls."

1941—Subsec. (b) (1) was amended by act Sept. 20, 1941, § 111 (a), cited to text.

Subsec. (b) (2) was amended by act Sept. 20, 1941, § 113, cited to text.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

CROSS REFERENCES

Credit for dependents in case of optional tax, see section 400 of this title.

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 26. Credits of corporations.

* * * * *

(a) Interest on obligations of the United States and its instrumentalities.

The amount received as interest upon obligations of the United States or of corporations organized under Act of Congress which is allowed to an individual as a credit for purposes of normal tax by section 25 (a) (1) or (2). (For reduction of credit under this subsection on account of amortizable bond premium, see section 125).

(b) Dividends received.

85 per centum of the amount received as dividends from a domestic corporation which is subject to taxation under this chapter, but not in excess of 85 per centum of the adjusted net income reduced by the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in subsection (e). The credit allowed by this subsection shall not be allowed in respect of dividends received from a corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., Title 15, ch. 4), or from a corporation which under section 251 is taxable only on its gross income from sources within the United States by reason of its receiving a large percentage of its gross income from sources within a possession of the United States.

(c) Net operating loss of preceding year—(1) Amount of credit.

The amount of net operating loss (as defined in paragraph (2)) of the corporation for the preceding taxable year (if beginning after December 31, 1937) but not in excess of (A) the section 102 net income for the taxable year, in the case of the tax imposed by section 102; (B) the Supplement P net income for the taxable year, in the case of the computations required under Supplement P; or (C) the Subchapter A net income for the taxable year, in the case of the tax imposed under Subchapter A.

(2) Definition.

As used in this section the term "net operating loss" means the excess of the deductions allowed by this chapter over the gross income, with the following exceptions and limitations—

(A) The deduction for depletion shall not exceed the amount which would be allowable if computed without reference to discovery value or to percentage depletion under section 114 (b) (2), (3), or (4);

(B) There shall be included in computing gross income the amount of interest received which is wholly exempt from the taxes imposed by this chapter, decreased by the amount of interest paid or accrued which is not allowed as a deduction by section 23 (b), relating to interest on indebtedness incurred or continued to purchase or carry certain tax-exempt obligations.

In the case of a taxable year beginning after December 31, 1937, and before January 1, 1939, the term "net operating loss" means net operating loss as defined in section 26 (c) of the Revenue Act of 1938, 52 Stat. 467.

(C) For the purposes of this paragraph, the net operating loss deduction provided in section 122 shall not be allowed.

* * * * *

(e) Income subject to excess-profits tax.

In the case of any corporation subject to the tax imposed by Subchapter E of Chapter 2, an amount equal to its adjusted excess-profits net income (as defined in section 710 (b)). In the case of any corporation computing such tax under section 721 (relating to abnormalities in income in the taxable period), section 726 (relating to corporations completing contracts under the Merchant Marine Act of

1936), section 731 (relating to corporations engaged in mining strategic minerals), or section 736 (b) (relating to corporations with income from long-term contracts), the credit shall be the amount of which the tax imposed by such subchapter is 90 per centum. For the purpose of the preceding sentence the term "tax imposed by Subchapter E of Chapter 2" means the tax computed without regard to the limitation provided in section 710 (a) (1) (B) (the 80 per centum limitation), without regard to the credit provided in section 729 (c) and (d) for foreign taxes paid, and without regard to the adjustments provided in section 734. This subsection shall not apply to any corporation exempt from such tax under section 725 or section 727.

(f) Dividends paid credit.

For corporation dividends paid credit, see section 27.

(g) Consent dividends credit.

For corporation consent dividends credit, see section 28.

(h) Credit for dividends paid on certain preferred stock—(1) Amount of credit.

In the case of a public utility, the amount of dividends paid during the taxable year on its preferred stock. The credit provided in this subsection shall be subtracted from the basic surtax credit provided in section 27.

(2) Definitions.

As used in this subsection and section 15 (a)—

(A) Public utility.

The term "public utility" means a corporation engaged in the furnishing of telephone service or in the sale of electric energy, gas, or water, if the rates for such furnishing or sale, as the case may be, have been established or approved by a State or political subdivision thereof or by an agency or instrumentality of the United States or by a public utility or public service commission or other similar body of the District of Columbia or of any State or political subdivision thereof.

(B) Preferred stock.

The term "preferred stock" means stock issued prior to October 1, 1942, which during the whole of the taxable year (or the part of the taxable year after its issue) was stock the dividends in respect of which were cumulative, limited to the same amount, and payable in preference to the payment of dividends on other stock. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 105 (d), (e) (1), 126 (i) (2), 132 (a), 133, 56 Stat. 806, 807, 825, 828, 830.)

AMENDMENTS

1942—Subsecs. (a), (b), (c) (1, 2), were amended and subsecs. (c) (2) (C), (e–h), were added by act Oct. 21, 1942, cited to text.

Amendments of subsecs. (a), (b), (e)–(h), by act Oct. 21, 1942, §§ 126 (i) (2), 105 (e), (d), 133, cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendment of subsec. (c) by act Oct. 21, 1942, cited to text, was made effective by section 132 (e) thereof, as follows:

"(e) The amendments made by this section (to sections 26 (c), 27 (b, c), 504 (a)) shall be applicable only with respect to taxable years beginning after December 31, 1939, but shall be applicable in the computations with respect to previous taxable years for the purpose of ascertaining the amount of any dividend carry-over from such previous taxable years."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 27. Corporation dividends paid credit.

(b) Basic surtax credit.

As used in this chapter the term "basic surtax credit" means the sum of:

(1) The dividends paid during the taxable year, increased by the consent dividends credit provided in section 28, and reduced by the amount of the credit provided in section 26 (a), relating to interest on certain obligations of the United States and Government corporations;

(2) The net operating loss credit provided in section 26 (c) (1);

(3) The bank affiliate credit provided in section 26 (d).

The aggregate of the amounts under paragraphs (2) and (3) shall not exceed (A) the section 102 net income for the taxable year, in the case of the tax imposed by section 102; (B) the Supplement P net income for the taxable year, in the case of the computations required under Supplement P; or (C) the Subchapter A net income for the taxable year, in the case of the tax imposed under Subchapter A.

(c) Dividend carry-over.

There shall be computed with respect to each taxable year of a corporation a dividend carry-over to such year from the two preceding taxable years, which shall consist of the sum of—

(1) The amount of the basic surtax credit for the second preceding taxable year, reduced by the Subchapter A net income for such year, and further reduced by the amount, if any, by which the Subchapter A net income for the first preceding taxable year exceeds the sum of—

(A) The basic surtax credit for such year; and

(B) The excess, if any, of the basic surtax credit for the third preceding taxable year over the Subchapter A net income for such year; and

(2) The amount, if any, by which the basic surtax credit for the first preceding taxable year exceeds the Subchapter A net income for such year. In the case of a preceding taxable year referred to in this subsection, the Subchapter A net income shall be determined as if the corporation was, under the law applicable to such taxable year, a personal holding company. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 44; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 132 (b, c), 56 Stat. 829.)

* * * * *

AMENDMENTS

1942—Subsecs. (b), last sentence, and (c) were amended by act Oct. 21, 1942, cited to text.

1941—Subsec. (c) was amended by res. Mar. 17, 1941, cited to text, eff. Feb. 11, 1939.

EFFECTIVE DATE

Amendment of subsecs. 1 (b) and (c) by act Oct. 21, 1942, §§ 132 (b, c), cited to text, were made effective by section 132 (e) thereof as follows: "(e) The amendments made by this section (to sections 26 (c), 27 (b, c), 504 (a)) shall be applicable only with respect to taxable years beginning after December 31, 1939, but shall be applicable in the computations with respect to previous taxable years for the purpose of ascertaining the amount of any dividend carry-over from such previous taxable years."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 28. Consent dividends credit.

* * * * *

(d) Shareholders' consents.

* * * * *

(1) Unless it files (in accordance with regulations prescribed by the Commissioner with the approval of the Secretary) with its return for such year, or within one year after the date of enactment of the Revenue Act of 1942,[1] in the case of a corporation which is a personal holding company for the taxable year with respect to which it claims the benefits of this section, signed consents made under oath by persons who were shareholders, on the last day of the taxable year, of the corporation, of any class of consent stock; and

(As amended Oct. 21, 1942, 4: 30 p. m., E. W. T., ch. 619, title I, § 186 (e) (1), 56 Stat. 897.)

* * * * * * *

AMENDMENTS

1942—Subsec. (d) (1) was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendment of subsec. (d) (1) by act Oct. 21, 1942, § 186 (e) (1), cited to text, was made effective by section 186 (f) and (g) thereof as follows: "(f) The amendments made by subsections (a) to (e), inclusive (to sections 28 (d) (1), 115 (a, b), 504 (c) (1, 2) and 506 (c) (1)), shall be effective as of the date of enactment of the laws amended thereby.

"(g) The amendments made by subsections (a) to (d), inclusive (to sections 115 (a, b), 504 (c) (1, 2) and 506 (c) (1)), shall not apply with respect to any distribution, which is a dividend solely by reason of the last sentence of section 115 (a) of the applicable revenue law, made prior to the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.) by a corporation which, under the law applicable to the taxable year in which the distribution is made, is a personal holding company, or which, for the taxable year in respect of which it is made under section 504 (c) or section 506 (of Title 26) or a corresponding provision of a prior income tax law, is a personal holding company under the law applicable to such taxable year, unless—

"(1) The corporation (under regulations prescribed by the Commissioner with the approval of the Secretary) files, within one year after the date of the enactment of this Act, a claim for the benefit of this section on account of such distribution;

"(2) Such claim is accompanied by signed consents made under oath by each person to whom the corporation made such distribution agreeing to the inclusion of the amount of such distribution to him in his gross income as a taxable dividend. If any such person is no longer in existence or is under disability then the consent may be made by his legal representative; and

"(3) Each such consent filed is accompanied by cash, or such other medium of payment as the Commissioner may by regulations authorize, in an amount equal to the amount that would be required by section 143 (b) or 144 of the applicable revenue law to be deducted and withheld by the corporation if the amount of the distribution to the shareholder had been paid to the shareholder in cash as a dividend. The amount accompanying such consent shall be credited against the tax under the applicable revenue law imposed by section 211 (a) or 231 (a) (of Title 26) upon the shareholder."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

OVERPAYMENTS AND DEFICIENCIES

Section 186 (h) of act Oct. 21, 1942, cited to text, provided as follows: "(h) If the refund or credit of any overpayment for any taxable year, to the extent resulting from the application of subsections (e) and (g) of this section (amending sections 28 (d) (1), 115 (a, b), 501 (c) (1, 2) and 506 (c) (1)) is prevented on the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.) or within one year from such date, then, notwithstanding any other provision of law or rule of law (other than this subsection and other than section 3761 of the Internal Revenue Code or section 3229 of the Revised Statutes, or such section as amended by section 815 of the Revenue Act of 1938, relating to compromises), such overpayment shall be refunded or credited in the same manner as in the case of an income tax erroneously collected if claim therefor is filed within one year from the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.). If the assessment or collection of any deficiency for any taxable year, to the extent resulting from the application of subsections (e) and (g) of this section (amending sections 28 (d) (1), 115 (a, b), 501 (c) (1, 2) and 506 (c) (1)), is prevented on the date of the filing of the shareholders' consents referred to in subsection (e) (amending section 28 (d) (1)) or on the date of filing of the claim referred to in subsection (g) (1) (set out in effective date note above) or within one year from the date of filing of such consents or claim, as the case may be, then, notwithstanding any other provision of law or rule of law, such deficiency shall be assessed and collected if assessment is made within one year from the date of the filing of such consents or claim, as the case may be. The failure of a shareholder to include in his gross income for the proper taxable year the amount specified in the consent made by him referred to in subsection (g) (2) (set out in effective date note above) shall have the same effect, with respect to the deficiency resulting therefrom, as is provided in section 272 (f) of the applicable revenue law with respect to a deficiency resulting from a mathematical error appearing on the face of the return."

PART III.—CREDITS AGAINST TAX

§ 34. Credits against victory tax.

For credits against victory tax, see sections 453, 454, and 466 (e). (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (f) (2), 56 Stat. 893.)

EFFECTIVE DATE

Amendment by act Oct. 21, 1942, cited to text, was made effective Jan. 1, 1943, applicable to all wages (as defined in Part II of subchapter D) paid on or after such date, by section 172 (g) of said act.

[1] Revenue Act of 1942 was enacted Oct. 21, 1942, 4: 30 p. m., E. W. T.

§ 35. Credit for tax withheld on wages.

For credit against the tax for tax withheld on wages see section 466 (e). (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (f) (2), 56 Stat. 893.)

EFFECTIVE DATE

Amendment by act Oct. 21, 1942, cited to text, was made effective Jan. 1, 1943, applicable to all wages (as defined in Part II of subchapter D) paid on or after such date, by section 172 (g) of said act.

PART IV.—ACCOUNTING PERIODS AND METHODS OF ACCOUNTING

§ 42. Period in which items of gross income included—(a) General rule.

The amount of all items of gross income shall be included in the gross income for the taxable year in which received by the taxpayer, unless, under methods of accounting permitted under section 41, any such amounts are to be properly accounted for as of a different period. In the case of the death of a taxpayer whose net income is computed upon the basis of the accrual method of accounting, amounts (except amounts includible in computing a partner's net income under section 182) accrued only by reason of the death of the taxpayer shall not be included in computing net income for the period in which falls the date of the taxpayer's death.

(b) Noninterest-bearing obligations issued at discount.

If, in the case of a taxpayer owning any noninterest-bearing obligation issued at a discount and redeemable for fixed amounts increasing at stated intervals, the increase in the redemption price of such obligation occurring in the taxable year does not (under the method of accounting used in computing his net income) constitute income to him in such year, such taxpayer may, at his election made in his return for any taxable year beginning after December 31, 1940, treat such increase as income received in such taxable year. If any such election is made with respect to any such obligation, it shall apply also to all such obligations owned by the taxpayer at the beginning of the first taxable year to which it applies and to all such obligations thereafter acquired by him and shall be binding for all subsequent taxable years, unless upon application by the taxpayer the Commissioner permits him, subject to such conditions as the Commissioner deems necessary, to change to a different method. In the case of any such obligations owned by the taxpayer at the beginning of the first taxable year to which his election applies, the increase in the redemption price of such obligations occurring between the date of acquisition and the first day of such taxable year shall also be treated as income received in such taxable year.

(c) Short-term obligations issued on discount basis.

In the case of any obligation of the United States or any of its possessions, or of a State or Territory, or any political subdivision thereof, or of the District of Columbia, issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding one year from the date of issue, the amount of discount at which such obligation is originally sold shall not be considered to accrue until the date on which such obligation is paid at maturity, sold, or otherwise disposed of. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, §§ 114, 115 (a), 55 Stat. 697, 698; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 134 (a), 56 Stat. 830.)

AMENDMENTS

1942—Subsec. (a), last sentence, was amended by act Oct. 21, 1942, cited to text.

1941—Subsec. (a), formerly entire section, was amended by act Sept. 20, 1941, § 114, cited to text, which inserted "(a) General rule." before the first sentence thereof.

Subsecs. (b) and (c) were added by act Sept. 20, 1941, §§ 114, 115 (a), respectively, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1942, by section 134 (f) thereof.

Act Sept. 20, 1941, § 114, cited to text, which affected subsecs. (a) and (b) of this section, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

Act Sept. 20, 1941, § 115 (a), cited to text, which added subsec. (c) to this section, was made applicable with respect to taxable years ending after Feb. 28, 1941, by section 115 (c) thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This provision was repeated in section 109 of act Oct. 21, 1942, also cited.

CROSS REFERENCES

Computation of taxes with respect to decedents for taxable years before January 1, 1943, see note under section 126 of this title.

§ 43. Period for which deductions and credits taken.

The deductions and credits (other than the corporation dividends paid credit provided in section 27) provided for in this chapter shall be taken for the taxable year in which "paid or accrued" or "paid or incurred", dependent upon the method of accounting upon the basis of which the net income is computed, unless in order to clearly reflect the income the deductions or credits should be taken as of a different period. In the case of the death of a taxpayer whose net income is computed upon the basis of the accrual method of accounting, amounts (except amounts includible in computing a partner's net income under section 182) accrued as deductions and credits only by reason of the death of the taxpayer shall not be allowed in computing net income for the period in which falls the date of the taxpayer's death. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 134 (b), 56 Stat. 830.)

AMENDMENTS

1942—Last sentence was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1942, by section 134 (f) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

CROSS REFERENCES

Computation of taxes with respect to decedents for taxable years before January 1, 1943, see note under section 126 of this title.

§ 47. Returns for a period of less than twelve months.

* * * * *

(c) Income placed on annual basis—(1) General rule.

If a separate return is made under subsection (a) on account of a change in the accounting period, the net income, computed on the basis of the period for which separate return is made (referred to in this subsection as "the short period"), shall be placed on an annual basis by multiplying the amount thereof by twelve, and dividing by the number of months in the short period. The tax shall be such part of the tax computed on such annual basis as the number of months in the short period is of twelve months.

(2) Exception.

If the taxpayer establishes the amount of his net income for the period of twelve months beginning with the first day of the short period, computed as if such twelve-month period were a taxable year, under the law applicable to such year, then the tax for the short period shall be reduced to an amount which is such part of the tax computed on the net income for such twelve-month period as the net income computed on the basis of the short period is of the net income for the twelve-month period. The taxpayer (other than a taxpayer to which the next sentence applies) shall compute the tax and file his return without the application of this paragraph. If the taxpayer (other than a corporation) was not in existence at the end of the twelve-month period, or if the taxpayer is a corporation and has disposed of substantially all its assets prior to the end of such twelve-month period, then in lieu of the net income for such twelve-month period there shall be used for the purposes of this paragraph the net income for the twelve-month period ending with the last day of the short period. The tax computed under this paragraph shall in no case be less than the tax computed on the net income for the short period without placing such net income on an annual basis. The benefits of this paragraph shall not be allowed unless the taxpayer, at such time as regulations prescribed hereunder require (but not after the time prescribed for the filing of the return for the first taxable year which ends on or after twelve months after the beginning of the short period), makes application therefor in accordance with such regulations. Such application, in case the return was filed without regard to this paragraph, shall be considered a claim for credit or refund with respect to the amount by which the tax is reduced under this paragraph. The Commissioner, with the approval of the Secretary, shall prescribe such regulations as he may deem necessary for the application of this paragraph.

* * * * *

(g) Returns where taxpayer not in existence for twelve months.

In the case of a taxpayer not in existence during the whole of an annual accounting period ending on the last day of a month, or, if the taxpayer has no such annual accounting period or does not keep books, during the whole of a calendar year, the return shall be made for the fractional part of the year during which the taxpayer was in existence. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 135 (a, c), 56 Stat. 834, 835.)

AMENDMENTS

1942—Subsec. (c) was amended and subsec. (g) was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 48. Definitions.

When used in this chapter—

(a) Taxable year.

"Taxable year" means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the net income is computed under this Part. "Taxable year" means, in the case of a return made for a fractional part of a year under the provisions of this chapter or under regulations prescribed by the Commissioner with the approval of the Secretary, the period for which such return is made. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 135 (d), 56 Stat. 835.)

* * * * *

AMENDMENTS

1942—Subsec. (a), second sentence, was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

PART V.—RETURNS AND PAYMENT OF TAX

Income tax deferment of certain Government personnel not in position to pay taxes because of service, see section 1013 of Appendix to Title 50, War.

§ 51. Individual returns.

(a) Requirement.

The following individuals shall each make a return, which shall contain or be verified by a written

declaration that it is made under the penalties of perjury, stating specifically the items of his gross income and the deductions and credits allowed under this chapter and such other information for the purpose of carrying out the provisions of this chapter as the Commissioner with the approval of the Secretary may by regulations prescribe—

(1) Every individual who is single or who is married but not living with husband or wife, if having a gross income for the taxable year of $500 or over.

(2) Every individual who is married and living with husband or wife, if no joint return is made under subsection (b) and if—

(A) Such individual has for the taxable year a gross income of $1,200 or over, and the other spouse has no gross income; or

(B) Such individual and his spouse each has for the taxable year a gross income and the aggregate gross income is $1,200 or over. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 112 (a), 55 Stat. 696; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 131 (c) (1), 136 (a), 56 Stat. 828, 836.)

* * * * *

AMENDMENTS

1942—Subsec. (a) was amended by act Oct. 21, 1942, cited to text, which affected first paragraph and substituted "$500" for "$750" in subpar. (1), and "$1,200" for "$1,500" in subpars. (2) (A) and (B).

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

§ 52. Corporation returns.

* * * * *

(b) Cross reference.

For provisions relating to consolidated returns, see section 141.

(As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 159 (f), 56 Stat. 860.)

AMENDMENTS

1942—Subsec. (b) was amended by act Oct. 21, 1942, cited to text.

§ 55. Publicity of returns—(a) Public record and inspection.

* * * * *

(2) And all returns made under this chapter, subchapters A, B, D, and E of chapter 2, subchapter B of chapter 3, chapters 4, 7, 12, and 21, subchapter A of chapter 29, and chapter 30, shall constitute public records and shall be open to public examination and inspection to such extent as shall be authorized in rules and regulations promulgated by the President. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 554 (d) (1), 55 Stat. 722.)

* * * * *

1941—Subsec. (a) (2) was amended by act Sept. 20, 1941, cited to text, which struck out "subchapters A and B of" preceding "chapter 30".

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

INSPECTION BY COMMITTEES

Inspection of income, excess-profits, declared value excess-profits and capital stock tax returns, by the Dies Committee on Un-American Activities, was authorized by Ex. Ord. No. 9281, Dec. 9, 1942, 7 F.R. 10355.

CROSS REFERENCES

Information as unavailable to Director of Federal Reporting Services, see section 139a of Title 5, Executive Departments and Government Officers and Employees.

§ 56. Payment of tax.

* * * * *

(f) Tax withheld at source.

For requirement of withholding tax at source, see sections 143, 144, and Part II of Subchapter D.

(As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (f) (1), 56 Stat. 893.)

* * * * *

AMENDMENTS

1942—Subsec. (f) was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendment by act Oct. 21, 1942, cited to text, was made effective Jan. 1, 1943, applicable to all wages (as defined in Part II of Subchapter D) paid on or after such date, by section 172 (g) of said act.

SUBCHAPTER C—SUPPLEMENTAL PROVISIONS

SUPPLEMENT A.—RATES OF TAX

§ 101. Exemptions from tax on corporations.

The following organizations shall be exempt from taxation under this chapter—

* * * * *

(11) Mutual insurance companies or associations other than life or marine (including interinsurers and reciprocal underwriters) if the gross amount received during the taxable year from interest, dividends, rents, and premiums (including deposits and assessments) does not exceed $75,000;

* * * * *

(16) Voluntary employees' beneficiary associations providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents, if (A) no part of their net earnings inures (other than through such payments) to the benefit of any private shareholder or individual, and (B) 85 per centum or more of the income consists of amounts collected from members and amounts contributed to the association by the employer of the members for the sole purpose of making such payments and meeting expenses;

(As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 137 (a), 165 (a), 56 Stat. 836, 872.)

* * * * *

AMENDMENTS

1942—Subsecs. (11) and (16) were amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, amending subsec. (11), was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendment of subsec. (16) by act Oct. 21, 1942, § 137 (a), cited to text was made effective by section 137 (b) thereof as follows:

"(b) For the purposes of the Internal Revenue Code and the Revenue Acts of 1928, 1932, 1934, 1936, and 1938, the amendments made to the Internal Revenue Code (to subsec. (16)) and those Acts by subsection (a) of this section shall be effective as if they were a part of the Internal Revenue Code and such revenue Acts on the respective dates of their enactment."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

EMPLOYMENT TAXES

Section 137 (c) of act Oct. 21, 1942, cited to text, provided that amendment to subsection 16 by section 137 (a) of such act shall not apply to employment taxes imposed by sections 1400–1432 and 1600–1611 of this title, or the corresponding provisions of a prior law.

CROSS REFERENCES

Stamp tax on policies written by foreign insurers, see section 1804 of this title.

§ 102. Surtax on corporations improperly accumulating surplus—(a) Imposition of tax.

* * * * *

27½ per centum of the amount of the undistributed section 102 net income not in excess of $100,000, plus

38½ per centum of the undistributed section 102 net income in excess of $100,000.

* * * * *

(d) Definitions.

* * * * *

(1) Section 102 net income.

The term "section 102 net income" means the net income, computed without the benefit of the capital loss carry-over provided in section 117 (e) from a taxable year which begins after December 31, 1940, and computed without the net operating loss deduction provided in section 23 (s), minus the sum of—

(A) Taxes.

Federal income, war-profits, and excess-profits taxes (other than the tax imposed by Subchapter E of Chapter 2 for a taxable year beginning after December 31, 1940) paid or accrued during the taxable year, to the extent not allowed as a deduction by section 23, but not including the tax imposed by this section or a corresponding section of a prior income-tax law.

* * * * *

(d) Income subject to excess-profits tax.

The credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e).

* * * * *

(f) Income not placed on annual basis.

Section 47 (c) shall not apply in the computation of the tax imposed by this section. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, §§ 103 (d), 202 (b), 55 Stat. 693, 700; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 105 (e) (2), 135 (b) (1), 138, 56 Stat. 807, 835, 836.)

AMENDMENTS

1942—Subsec. (d) (1) was amended and subsecs. (d) (1) (D) and (f) were added by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) was amended by act Sept. 20, 1941, § 103 (d), cited to text, which increased rates.

Subsec. (d) (1) (A) was amended by act Sept. 20, 1941, § 202 (b), cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by sections 118 and 205 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This provision was repeated in section 109 of act Oct. 21, 1942, also cited.

§ 103. Rates of tax on citizens and corporations of certain foreign countries.

Whenever the President finds that, under the laws of any foreign country, citizens or corporations of the United States are being subjected to discriminatory or extraterritorial taxes, the President shall so proclaim and the rates of tax imposed by sections 11, 12, 13, 14, 201 (a), 204 (a), 207, 211 (a), 231 (a), 362, and 450 shall, for the taxable year during which such proclamation is made and for each taxable year thereafter, be doubled in the case of each citizen and corporation of such foreign country; but the tax at such doubled rate shall be considered as imposed by sections 11, 12, 13, 14, 201 (a), 204 (a), 207, 211 (a), 231 (a), 362 and 450, as the case may be. In no case shall this section operate to increase the taxes imposed by such sections (computed without regard to this section) to an amount in excess of 80 per centum of the net income of the taxpayer. Whenever the President finds that the laws of any foreign country with respect to which the President has made a proclamation under the preceding provisions of this section have been modified so that discriminatory and extraterritorial taxes applicable to citizens and corporations of the United States have been removed, he shall so proclaim, and the provisions of this section providing for doubled rates of tax shall not apply to any citizen or corporation of such foreign country with respect to any taxable year beginning after such proclamation is made. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 163 (b) (1), 172 (c), 56 Stat. 870, 892.)

AMENDMENTS

1942—act Oct. 21, 1942, cited to text, corrected references to other sections.

EFFECTIVE DATE

Amendment by section 163 (b) (1) of act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1942, by section 101 thereof, and amendment by section 172 (c) of said act Oct. 21, 1942, was made effective Jan. 1, 1943, by section 172 (g) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 104. Banks and trust companies.

* * * * *

(b) Rate of tax.

Banks shall be subject to tax under section 13 or section 14 (b), and under section 15. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 104 (c), 55 Stat. 694.)

AMENDMENTS

1941—Subsec. (b) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 107. Compensation for services rendered for a period of thirty-six months or more—(a) Personal services.

If at least 80 per centum of the total compensation for personal services covering a period of thirty-six calendar months or more (from the beginning to the completion of such services) is received or accrued in one taxable year by an individual or a partnership, the tax attributable to any part thereof which is included in the gross income of any individual shall not be greater than the aggregate of the taxes attributable to such part had it been included in the gross income of such individual ratably over that part of the period which precedes the date of such receipt or accrual.

(b) Patent, copyright, etc.

For the purposes of this subsection, the term "artistic work or invention", in the case of an individual, means a literary, musical, or artistic composition of such individual or a patent or copyright covering an invention of or a literary, musical, or artistic composition of such individual, the work on which by such individual covered a period of thirty-six calendar months or more from the beginning to the completion of such composition or invention. If, in the taxable year, the gross income of any individual from a particular artistic work or invention by him is not less than 80 per centum of the gross income in respect of such artistic work or invention in the taxable year plus the gross income therefrom in previous taxable years and the twelve months immediately succeeding the close of the taxable year, the tax attributable to the part of such gross income of the taxable year which is not taxable as a gain from the sale or exchange of a capital asset held for more than 6 months shall not be greater than the aggregate of the taxes attributable to such part had it been received ratably over that part of the period preceding the close of the taxable year but not more than thirty-six calendar months.

(c) Fractional parts of a month.

For the purposes of this section a fractional part of a month shall be disregarded unless it amounts to more than half a month in which case it shall be considered as a month. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 139 (a), 56 Stat. 837.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, among other changes, divided section into subsections, inserting new matter in subsec. (b).

EFFECTIVE DATE

Section 139 (b) of act Oct. 21, 1942, cited to text, provided as follows: "(b) The amendment made by subsection (a) (to section 107) shall be applicable to taxable years beginning after December 31, 1940, but with respect to a taxable year beginning after December 31, 1940, and not beginning after December 31, 1941, the period specified in such subsection shall be sixty months in lieu of thirty-six months, and the percentage specified in such subsection shall be 75 per centum in lieu of 80 per centum."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 108. Taxable years beginning in 1941 and ending after June 30, 1942—(a) General rule.

In the case of a taxable year beginning in 1941 and ending after June 30, 1942, the tax imposed by sections 11, 12, 13, 14, and 15 shall be—

(1) Corporations.

In the case of a corporation an amount equal to the sum of—

(A) that portion of a tentative tax, computed without regard to section 140 of the Revenue Act of 1942,[1] which the number of days in such taxable year before July 1, 1942, bears to the total number of days in such taxable year, plus

(B) that portion of a tentative tax, computed as if the amendments made by section 105 (a) and the amendments made by sections 105 (b) (other than those relating to dividends on the preferred stock of public utilities) (c), (d), and (e) (1) of the Revenue Act of 1942[2] were applicable to such taxable year, which the number of days in such taxable year after June 30, 1942, bears to the total number of days in such taxable year.

(2) Taxpayers other than corporations.

In the case of a taxpayer other than a corporation, an amount equal to the sum of—

(A) that portion of a tentative tax, computed without regard to section 140 of the Revenue Act of 1942,[1] which the number of days in such taxable year before July 1, 1942, bears to the total number of days in such taxable year, plus

(B) that portion of a tentative tax, computed as if the amendments made by sections 102 and 103 of the Revenue Act of 1942[3] were applicable to such taxable year, which the number of days in such

[1] Revenue Act of 1942, § 140, added this section.

[2] Revenue Act of 1942, § 105 (a)-(e) (1), affected sections 13 (a) (2), 13 (b) (2), 15, 23 (c) (1) (B), 23 (c) (2), and 26 (b), (e), (f), (g), of this title.

[3] Revenue Act of 1942, §§ 102 and 103, affected sections 11 and 12 (b) of this title.

taxable year after June 30, 1942, bears to the total number of days in such taxable year.

(b) Special classes of taxpayers.

This section shall not apply to an insurance company subject to Supplement G, an investment company subject to Supplement Q, or a Western Hemisphere Trade Corporation, as defined in section 109. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 140 (a), 56 Stat. 837.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning in 1941 and ending after June 30, 1942, by section 140 (b) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 109. Western hemisphere trade corporations.

For the purposes of this chapter, the term "western hemisphere trade corporation" means a domestic corporation all of whose business is done in any country or countries in North, Central, or South America, or in the West Indies, or in Newfoundland and which satisfies the following conditions:

(a) If 95 per centum or more of the gross income of such domestic corporation for the three-year period immediately preceding the close of the taxable year (or for such part of such period during which the corporation was in existence) was derived from sources other than sources within the United States; and

(b) If 90 per centum or more of its gross income for such period or such part thereof was derived from the active conduct of a trade or business. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 141, 56 Stat. 838.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT B.—COMPUTATION OF NET INCOME

§ 112. Recognition of gain or loss.

* * * * *

(b) Exchanges solely in kind.

* * * * *

(9) Loss not recognized on certain railroad reorganizations.

No loss shall be recognized if property of a railroad corporation, as defined in section 77m of the National Bankruptcy Act, as amended,[1] is transferred, after December 31, 1939, in pursuance of an order of the court having jurisdiction of such corporation—

(A) in a receivership proceeding, or

(B) in a proceeding under section 77 of the National Bankruptcy Act, as amended,[2]

to a railroad corporation, as defined in section 77m of the National Bankruptcy Act, as amended,[1] organized or made use of to effectuate a plan of reorganization approved by the court in such proceeding. The term "reorganization", as used in this paragraph, shall not be limited by the definition of such term in subsection (g).

* * * * *

(f) Involuntary conversions.

If property (as a result of its destruction in whole or in part, theft or seizure, or an exercise of the power of requisition or condemnation, or the threat or imminence thereof) is compulsorily or involuntarily converted into property similar or related in service or use to the property so converted, or into money which is forthwith in good faith, under regulations prescribed by the Commissioner with the approval of the Secretary, expended in the acquisition of other property similar or related in service or use to the property so converted, or in the acquisition of control of a corporation owning such other property, or in the establishment of a replacement fund, no gain shall be recognized, but loss shall be recognized. If any part of the money is not so expended, the gain, if any, shall be recognized to the extent of the money which is not so expended (regardless of whether such money is received in one or more taxable years and regardless of whether or not the money which is not so expended constitutes gain). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 142 (a), 151 (d, e), 56 Stat. 838, 847.)

* * * * *

AMENDMENTS

1942—Subsec. (b) (9) was added and subsec. (f) was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendment of subsec. (b), adding par. (9), by act Oct. 21, 1942, § 142 (a), cited to text, was made applicable to taxable years beginning after Dec. 31, 1939, by section 142 (d) thereof.

Amendment of subsec. (f) by act Oct. 21, 1942, § 151 (d, e), cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 113. Adjusted basis for determining gain or loss—(a) Basis (unadjusted) of property.

* * * * *

(2) Gifts after December 31, 1920.

If the property was acquired by gift after December 31, 1920, the basis shall be the same as it would be in the hands of the donor or the last preceding owner by whom it was not acquired by gift, except that if such basis (adjusted for the period prior to the date of the gift as provided in subsection (b))

[1] Section 205 (m) of Title 11, Bankruptcy.

[2] Section 205 of Title 11, Bankruptcy.

is greater than the fair market value of the property at the time of the gift, then for the purpose of determining loss the basis shall be such fair market value. If the facts necessary to determine the basis in the hands of the donor or the last preceding owner are unknown to the donee, the Commissioner shall, if possible, obtain such facts from such donor or last preceding owner, or any other person cognizant thereof. If the Commissioner finds it impossible to obtain such facts, the basis in the hands of such donor or last preceding owner shall be the fair market value of such property as found by the Commissioner as of the date or approximate date at which, according to the best information that the Commissioner is able to obtain, such property was acquired by such donor or last preceding owner.

(3) Transfer in trust after December 31, 1920.

If the property was acquired after December 31, 1920, by a transfer in trust (other than by a transfer in trust by a gift, bequest, or devise) the basis shall be the same as it would be in the hands of the grantor, increased in the amount of gain or decreased in the amount of loss recognized to the grantor upon such transfer under the law applicable to the year in which the transfer was made.

* * * * *

(5) Property transmitted at death.

If the property was acquired by bequest, devise, or inheritance, or by the decedent's estate from the decedent, the basis shall be the fair market value of such property at the time of such acquisition. In the case of property transferred in trust to pay the income for life to or upon the order or direction of the grantor, with the right reserved to the grantor at all times prior to his death to revoke the trust, the basis of such property in the hands of the persons entitled under the terms of the trust instrument to the property after the grantor's death shall, after such death, be the same as if the trust instrument had been a will executed on the day of the grantor's death. For the purpose of this paragraph property passing without full and adequate consideration under a general power of appointment exercised by will shall be deemed to be property passing from the individual exercising such power by bequest or devise. If the property was acquired by bequest, devise, or inheritance, or by the decedent's estate from the decedent, and if the decedent died after August 26, 1937, and if the property consists of stock or securities of a foreign corporation, which with respect to its taxable year next preceding the date of the decedent's death was, under the law applicable to such year, a foreign personal holding company, then the basis shall be the fair market value of such property at the time of such acquisition or the basis in the hands of the decedent, whichever is lower. In the case of an election made by the executor under section 811 (j), the time of acquisition of the property shall, for the purpose of this paragraph, be the applicable valuation date of the property prescribed by such section in determining the value of the gross estate.

* * * * *

(11) Property acquired during affiliation.

In the case of property acquired by a corporation, during a period of affiliation, from a corporation with which it was affiliated, the basis of such property, after such period of affiliation, shall be determined, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, without regard to inter-company transactions in respect of which gain or loss was not recognized. For the purposes of this paragraph, the term "period of affiliation" means the period during which such corporations were affiliated (determined in accordance with the law applicable thereto) but does not include any taxable year beginning on or after January 1, 1922, unless a consolidated return was made, nor any taxable year after the taxable year 1928. The basis in case of property acquired by a corporation during any period, in the taxable year 1929 or any subsequent taxable year, in respect of which a consolidated return is made by such corporation under section 141 of this chapter or the Revenue Act of 1928, 45 Stat. 831, or the Revenue Act of 1932, 47 Stat. 213, or the Revenue Act of 1934, 48 Stat. 720, or the Revenue Act of 1936, 49 Stat. 1698, or the Revenue Act of 1938, 52 Stat. 508, shall be determined in accordance with regulations prescribed under section 141 (b) of this chapter or the Revenue Act of 1928 or the Revenue Act of 1932 or the Revenue Act of 1934 or the Revenue Act of 1936 or the Revenue Act of 1938. The basis in the case of property held by a corporation during any period, in the taxable year 1929 or any subsequent taxable year, in respect of which a consolidated return is made by such corporation under section 141 of this chapter or the Revenue Act of 1928 or the Revenue Act of 1932 or the Revenue Act of 1934 or the Revenue Act of 1936 or the Revenue Act of 1938, shall be adjusted in respect of any items relating to such period, in accordance with regulations prescribed under section 141 (b) of this chapter or the Revenue Act of 1928 or the Revenue Act of 1932 or the Revenue Act of 1934 or the Revenue Act of 1936 or the Revenue Act of 1938, applicable to such period.

* * * * *

(17) Property acquired in connection with exchanges and distributions in obedience to certain orders of the Securities and Exchange Commission.

If the property was acquired in a taxable year beginning before January 1, 1942, in any manner described in section 372 prior to its amendment by the Revenue Act of 1942,[1] the basis shall be that prescribed in such section (prior to its amendment by such Act[1]) with respect to such property. If the property was acquired in a taxable year beginning after December 31, 1941, in any manner described in section 372 (other than subsection (a) (2)) after its amendment by such Act,[1] the basis shall be that prescribed in such section (after its amendment by such Act[1]) with respect to such property.

* * * * *

(20) Property acquired by railroad corporation.

If the property of a railroad corporation, as defined in section 77m of the National Bankruptcy Act,

[1] Act Oct. 21, 1942, cited to text.

as amended,[2] was acquired after December 31, 1939, in pursuance of an order of the court having jurisdiction of such corporation—

(A) in a receivership proceeding, or

(B) in a proceeding under section 77 of the National Bankruptcy Act, as amended,[3]

and the acquiring corporation is a railroad corporation, as defined in section 77m of the National Bankruptcy Act, as amended,[2] organized or made use of to effectuate a plan or reorganization approved by the court in such proceeding, the basis shall be the same as it would be in the hands of the railroad corporation whose property was so acquired. The term "reorganization", as used in this paragraph, shall not be limited by the definition of such term in section 112 (g).

(21) Property acquired by street, suburban, or interurban electric railway corporation.

If the property of any street, suburban, or interurban electric railway corporation engaged as a common carrier in the transportation of persons or property in interstate commerce was acquired after December 31, 1934, in pursuance of an order of the court having jurisdiction of such corporation in a proceeding under section 77B of the National Bankruptcy Act, as amended,[4] and the acquiring corporation is a street, suburban, or interurban electric railway engaged as a common carrier in the transportation of persons or property in interstate commerce, organized or made use of to effectuate a plan of reorganization approved by the court in such proceeding, then, notwithstanding the provisions of section 270 of Chapter X of the National Bankruptcy Act, as amended,[5] the basis, for any taxable year beginning after December 31, 1939, shall be the same as it would be in the hands of the corporation whose property was so acquired. The term "reorganization", as used in this paragraph, shall not be limited by the definition of such term in section 112 (g).

(b) Adjusted basis.

* * * * *

(1) General rule.

* * * * *

(A) For expenditures, receipts, losses, or other items, properly chargeable to capital account but no such adjustment shall be made for taxes or other carrying charges for which deductions have been taken by the taxpayer in determining net income for the taxable year or prior taxable years;

* * * * *

(H) in the case of any bond (as defined in section 125) the interest on which is wholly exempt from the tax imposed by this chapter, to the extent of the amortizable bond premium disallowable as a deduction pursuant to section 125 (a) (2), and in the case of any other bond (as defined in such section) to the extent of the deductions allowable pursuant to section 125 (a) (1) with respect thereto.

* * * * *

(c) Property on which lessee has made improvements.

Neither the basis nor the adjusted basis of any portion of real property shall, in the case of the lessor of such property, be increased or diminished on account of income derived by the lessor in respect of such property and excludible from gross income under section 22 (b) (11). If an amount representing any part of the value of real property attributable to buildings erected or other improvements made by a lessee in respect of such property was included in gross income of the lessor for any taxable year beginning before January 1, 1942, the basis of each portion of such property shall be properly adjusted for the amount so included in gross income. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 44; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 115 (b), 126 (c), 130 (b), 142 (b, c), 143, 144 (a), 171 (h), 56 Stat. 812, 824, 827, 839, 840, 883.)

AMENDMENTS

1942—Subsecs. (a) (2, 3, 5, 17) and (b) (1) (A) were amended and subsecs. (a) (20, 21), (b) (1) (H), and (c) were added by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) (11) was amended by res. Mar. 17, 1941, cited to text, eff. Feb. 11, 1939.

EFFECTIVE DATE

Amendments to subsecs. (a) (2, 3, 5, 17), (b) (1) (A, H), and (c) by act Oct. 21, 1942, §§ 143, 144 (a), 171 (h), 130 (b), 126 (c), 115 (b), cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendment of subsec. (a), adding pars. (20, 21) by act Oct. 21, 1942, § 142 (b, c), cited to text, was made applicable to taxable years beginning after Dec. 31, 1939, by section 142 (d) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

PROPERTY TRANSMITTED AT DEATH

Act Oct. 21, 1942, cited to text, was made applicable only to property includible in the gross estate of a decedent dying after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 144 (b) thereof.

CROSS REFERENCES

Exemption from stamp tax on certain transactions, see section 1804 of this title.

§ 114. Basis for depreciation and depletion.

* * * * *

(b) Basis for depletion.

* * * * *

(2) Discovery value in case of mines.

In the case of mines (other than metal, coal, fluorspar, ball and sagger clay, rock asphalt, or sulphur mines) discovered by the taxpayer after February 28, 1913, the basis for depletion shall be the fair market value of the property at the date of discovery or within thirty days thereafter, if such mines were not acquired as the result of purchase of a proven tract or lease, and if the fair market value of the property is materially disproportionate to the cost. The depletion allowance under section 23 (m) based on discovery value provided in this

[2] Section 205 (m) of Title 11, Bankruptcy.
[3] Section 205 of Title 11, Bankruptcy.
[4] Former section 207 of Title 11, Bankruptcy.
[5] Section 670 of Title 11, Bankruptcy.

paragraph shall not exceed 50 per centum of the net income of the taxpayer (computed without allowance for depletion) from the property upon which the discovery was made, except that in no case shall the depletion allowance under section 23 (m) be less than it would be if computed without reference to discovery value. Discoveries shall include minerals in commercial quantities contained within a vein or deposit discovered in an existing mine or mining tract by the taxpayer after February 28, 1913, if the vein or deposit thus discovered was not merely the uninterrupted extension of a continuing commercial vein or deposit already known to exist, and if the discovered minerals are of sufficient value and quantity that they could be separately mined and marketed at a profit.

* * * * *

(4) Percentage depletion for coal, fluorspar, ball and sagger clay, rock asphalt, and metal mines and sulphur.

The allowance for depletion under section 23 (m) shall be, in the case of coal mines, 5 per centum, in the case of metal mines, fluorspar, ball and sagger clay or rock asphalt mines, 15 per centum, and, in the case of sulphur mines or deposits, 23 per centum, of the gross income from the property during the taxable year, excluding from such gross income an amount equal to any rents or royalties paid or incurred by the taxpayer in respect of the property. Such allowance shall not exceed 50 per centum of the net income of the taxpayer (computed without allowance for depletion) from the property, except that in no case shall the depletion allowance under section 23 (m) be less than it would be if computed without reference to this paragraph. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 145, 56 Stat. 840.)

AMENDMENTS

1942—Subsec. (b) (2, 4) was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 115. Distributions by corporations—(a) Definition of dividend.

The term "dividend" when used in this chapter (except in section 201 (c) (5), section 204 (c) (11) and section 207 (a) (2) and (b) (3) (where the reference is to dividends of insurance companies paid to policy holders)) means any distribution made by a corporation to its shareholders, whether in money or in other property, (1) out of its earnings or profits accumulated after February 28, 1913, or (2) out of the earnings or profits of the taxable year (computed as of the close of the taxable year without diminution by reason of any distributions made during the taxable year), without regard to the amount of the earnings and profits at the time the distribution was made. Such term also means any distribution to its shareholders, whether in money or in other property, made by a corporation which, under the law applicable to the taxable year in which the distribution is made, is a personal holding company, or which, for the taxable year in respect of which the distribution is made under section 504 (c) or section 506 or a corresponding provision of a prior income tax law, is a personal holding company under the law applicable to such taxable year.

(b) Source of distributions.

For the purposes of this chapter every distribution is made out of earnings or profits to the extent thereof, and from the most recently accumulated earnings or profits. Any earnings or profits accumulated, or increase in value of property accrued, before March 1, 1913, may be distributed exempt from tax, after the earnings and profits accumulated after February 28, 1913, have been distributed, but any such tax-free distribution shall be applied against and reduce the adjusted basis of the stock provided in section 113. The preceding sentence shall not apply to a distribution which is a dividend within the meaning of the last sentence of subsection (a).

(c) Distributions in liquidation.

Amounts distributed in complete liquidation of a a corporation shall be treated as in full payment in exchange for the stock, and amounts distributed in partial liquidation of a corporation shall be treated as in part or full payment in exchange for the stock. The gain or loss to the distributee resulting from such exchange shall be determined under section 111, but shall be recognized only to the extent provided in section 112. In the case of amounts distributed (whether before January 1, 1939, or on or after such date) in partial liquidation (other than a distribution to which the provisions of subsection (h) of this section are applicable) the part of such distribution which is properly chargeable to capital account shall not be considered a distribution of earnings or profits. If any distribution in partial liquidation or in complete liquidation (including any one of a series of distributions made by the corporation in complete cancellation or redemption of all its stock) is made by a foreign corporation which with respect to any taxable year beginning on or before, and ending after, August 26, 1937, was a foreign personal holding company, and with respect to which a United States group (as defined in section 331 (a) (2)) existed after August 26, 1937, and before January 1, 1938, then, despite the foregoing provisions of this subsection, the gain recognized resulting from such distribution shall be considered as a gain from the sale or exchange of a capital asset held for not more than 6 months.

* * * * *

(f) Effect on earnings and profits of gain or loss and of receipt of tax-free distributions.

The gain or loss realized from the sale or other disposition (after February 28, 1913) of property by a corporation—

(1) for the purpose of the computation of earnings and profits of the corporation, shall be determined, except as provided in paragraph (2), by using as the adjusted basis the adjusted basis (under the law applicable to the year in which the sale or

other disposition was made) for determining gain, except that no regard shall be had to the value of the property as of March 1, 1913; but

(2) for the purpose of the computation of earnings and profits of the corporation for any period beginning after February 28, 1913, shall be determined by using as the adjusted basis the adjusted basis (under the law applicable to the year in which the sale or other disposition was made) for determining gain.

Gain or loss so realized shall increase or decrease the earnings and profits to, but not beyond, the extent to which such a realized gain or loss was recognized in computing net income under the law applicable to the year in which such sale or disposition was made. Where in determining the adjusted basis used in computing such realized gain or loss the adjustment to the basis differs from the adjustment proper for the purpose of determining earnings or profits, then the latter adjustment shall be used in determining the increase or decrease above provided. For the purposes of this subsection, a loss with respect to which a deduction is disallowed under section 118, or a corresponding provision of a prior income-tax law, shall not be deemed to be recognized. Where a corporation receives (after February 28, 1913) a distribution from a second corporation which (under the law applicable to the year in which the distribution was made) was not a taxable dividend to the shareholders of the second corporation, the amount of such distribution shall not increase the earnings and profits of the first corporation in the following cases:

(1) No such increase shall be made in respect of the part of such distribution which (under such law) is directly applied in reduction of the basis of the stock in respect of which the distribution was made.

(2) No such increase shall be made if (under such law) the distribution causes the basis of the stock in respect of which the distribution was made to be allocated between such stock and the property received. (As amended Oct. 8, 1940, 11 p. m., E. S. T., ch. 757, title V, § 501 (a) (b), 54 Stat. 1004; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 146 (a), 147, 166, 186 (a) (1), (b), 56 Stat. 841, 875, 895, 896.)

* * * * *

AMENDMENTS

1942—Subsecs. (a) and (b), second sentences, and subsec. (*l*), fourth sentence, were added and subsec. (a), first sentence was amended by act Oct. 21, 1942, cited to text.

Amendment of subsec. (a) by act Oct. 21, 1942, § 166, cited to text, affecting first sentence, and amendment of subsec. (c) by section 147 of said act were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendments of subsecs. (a) and (b) by act Oct. 21, 1942, § 186 (a) and (b), adding last sentences to each subsection, were made effective by section 186 (f) and (g) thereof as follows:

"(f) The amendments made by subsections (a) to (e), inclusive (to section 28 (d) (1), 115 (a, b), 504 (c) (1, 2) and 506 (c) (1)) shall be effective as of the date of enactment of the laws amended thereby.

"(g) The amendments made by subsections (a) to (d), inclusive (to sections 115 (a, b), 504 (c) (1, 2) and 506 (c) (1)), shall not apply with respect to any distribution, which is a dividend solely by reason of the last sentence of section 115 (a) of the applicable revenue law, made prior to the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m. E. W. T.) by a corporation which, under the law applicable to the taxable year in which the distribution is made, is a personal holding company, or which, for the taxable year in respect of which it is made under section 504 (c) or section 506 (of title 26) or a corresponding provision of a prior income tax law, is a personal holding company under the law applicable to such taxable year, unless—

"(1) The corporation (under regulations prescribed by the Commissioner with the approval of the Secretary) files, within one year after the date of the enactment of this Act, a claim for the benefit of this section on account of such distribution;

"(2) Such claim is accompanied by signed consents made under oath by each person to whom the corporation made such distribution agreeing to the inclusion of the amount of such distribution to him in his gross income as a taxable dividend. If any such person is no longer in existence or is under disability then the consent may be made by his legal representative; and

"(3) Each such consent filed is accompanied by cash, or such other medium of payment as the Commissioner may by regulations authorize, in an amount equal to the amount that would be required by section 143 (b) or 144 of the applicable revenue law to be deducted and withheld by the corporation if the amount of the distribution to the shareholder had been paid to the shareholder in cash as a dividend. The amount accompanying such consent shall be credited against the tax under the applicable revenue law imposed by section 211 (a) or 231 (a) (of title 26) upon the shareholder."

Amendment of subsec. (*l*) by act Oct. 21, 1942, § 146 (a), was made effective by section 146 (b) thereof as follows: "The amendment made by this section shall be effective as if it were made by section 501 of the Second Revenue Act of 1940 (eff. Oct. 8, 1940, 11 p. m., E. S. T., applicable to taxable years beginning after Dec. 31, 1938)."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 116. Exclusions from gross income.

* * * * *

(a) Earned income from sources without the United States—(1) Foreign resident for entire taxable year.

In the case of an individual citizen of the United States, who establishes to the satisfaction of the Commissioner that he is a bona fide resident of a foreign country or countries during the entire taxable year, amounts received from sources without the United States (except amounts paid by the United States or any agency thereof) if such amounts would constitute earned income as defined in section 25 (a) if received from sources within the United States; but such individuals shall not be allowed as a deduction from his gross income any deductions properly allocable to or chargeable against amounts excluded from gross income under this subsection.

(2) Taxable year of change of residence to United States.

In the case of an individual citizen of the United States, who has been a bona fide resident of a foreign country or countries for a period of at least two years before the date on which he changes his residence from such country to the United States,

amounts received from sources without the United States (except amounts paid by the United States or any agency thereof), which are attributable to that part of such period of foreign residence before such date, if such amounts would constitute earned income as defined in section 25 (a) if received from sources within the United States; but such individual shall not be allowed as a deduction from his gross income any deductions properly allocable to or chargeable against amounts excluded from gross income under this subsection.

* * * * *

(h) Compensation of employees of foreign governments or of the Commonwealth of the Philippines—(1) Rule for exclusion.

Wages, fees, or salary of an employee of a foreign government or of the Commonwealth of the Philippines (including a consular or other officer, or a nondiplomatic representative) received as compensation for official services to such government or such Commonwealth—

(A) If such employee is not a citizen of the United States, or is a citizen of the Commonwealth of the Philippines (whether or not a citizen of the United States); and

(B) If the services are of a character similar to those performed by employees of the Government of the United States in foreign countries or in the Commonwealth of the Philippines, as the case may be; and

(C) If the foreign government, or the Commonwealth of the Philippines, whose employee is claiming exemption grants an equivalent exemption to employees of the Government of the United States performing similar services in such foreign country or such Commonwealth, as the case may be.

(2) Certificate by Secretary of State.

The Secretary of State shall certify to the Secretary of the Treasury the names of the foreign countries which grant an equivalent exemption to the employees of the Government of the United States performing services in such foreign countries, and the character of the services performed by employees of the Government of the United States in foreign countries. If the Commonwealth of the Philippines grants an equivalent exemption to the employees of the United States performing services in such Commonwealth the Secretary of State shall certify such fact to the Secretary of the Treasury and the character of the services performed by employees of the Government of the United States in such Commonwealth. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 148 (a), 149 (a), 56 Stat. 841, 842.)

* * * * *

AMENDMENTS

1942—Subsecs. (a, h) were amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendment of subsec. (a) by act Oct. 21, 1942, § 148 (a), cited to text, was made effective by section 148 (b) thereof as follows: "(b) The amendment made by subsection (a) (to section 116 (a)) shall be applicable with respect to taxable years beginning after December 31, 1942, and so much of the amendment made by subsection (a) as inserts paragraph (2) in section 116 (a) shall also be applicable to taxable years beginning in 1942."

Amendment of subsec. (h) by act Oct. 21, 1942, § 149 (a), cited to text, was made applicable to taxable years beginning after Dec. 31, 1939, by section 149 (b) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 117. Capital gains and losses—(a) Definitions.

* * * * *

(1) Capital assets.

The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business), but does not include stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business, or property, used in the trade or business, of a character which is subject to the allowance for depreciation provided in section 23 (l), or an obligation of the United States or any of its possessions, or of a State or Territory, or any political subdivision thereof, or of the District of Columbia, issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding one year from the date of issue, or real property used in the trade or business of the taxpayer;

(2) Short-term capital gain.

The term "short-term capital gain" means gain from the sale or exchange of a capital asset held for not more than 6 months, if and to the extent such gain is taken into account in computing net income;

(3) Short-term capital loss.

The term "short-term capital loss" means loss from the sale or exchange of a capital asset held for not more than 6 months, if and to the extent such loss is taken into account in computing net income;

(4) Long-term capital gain.

The term "long-term capital gain" means gain from the sale or exchange of a capital asset held for more than 6 months, if and to the extent such gain is taken into account in computing net income;

(5) Long-term capital loss.

The term "long-term capital loss" means loss from the sale or exchange of a capital asset held for more than 6 months, if and to the extent such loss is taken into account in computing net income;

(6) Net short-term capital gain.

The term "net short-term capital gain" means the excess of short-term capital gains for the taxable year over the short-term capital losses for such year;

* * * * *

(10) Net capital gain.

(A) Corporations.

In the case of a corporation, the term "net capital gain" means the excess of the gains from sales or exchanges of capital assets over the losses from such sales or exchanges; and

(B) Other taxpayers.

In the case of a taxpayer other than a corporation, the term "net capital gain" means the excess of (i) the sum of the gains from sales or exchanges of capital assets, plus net income of the taxpayer or $1,000, whichever is smaller, over (ii) the losses from such sales or exchanges. For purposes of this subparagraph, net income shall be computed without regard to gains or losses from sales or exchanges of capital assets.

(11) Net capital loss.

The term "net capital loss" means the excess of the losses from sales or exchanges of capital assets over the sum allowed under subsection (d). For the purpose of determining losses under this paragraph, amounts which are short-term capital losses under subsection (e) (1) shall be excluded.

(b) Percentage taken into account.

In the case of a taxpayer, other than a corporation, only the following percentages of the gain or loss recognized upon the sale or exchange of a capital asset shall be taken into account in computing net capital gain, net capital loss, and net income:

100 per centum if the capital asset has been held for not more than 6 months;

50 per centum if the capital asset has been held for more than 6 months.

(c) Alternative taxes—(1) Corporations.

If for any taxable year the net long-term capital gain of any corporation exceeds the net short-term capital loss, there shall be levied, collected, and paid, in lieu of the tax imposed by sections 13, 14, 15, 204, 207 (a) (1) or (3), and 500, a tax determined as follows, if and only if such tax is less than the tax imposed by such sections:

A partial tax shall first be computed upon the net income reduced by the amount of such excess, at the rates and in the manner as if this subsection had not been enacted, and the total tax shall be the partial tax plus 25 per centum of such excess.

(2) Other taxpayers.

If for any taxable year the net long-term capital gain of any taxpayer (other than a corporation) exceeds the net short-term capital loss, there shall be levied, collected, and paid, in lieu of the tax imposed by sections 11 and 12, a tax determined as follows, if and only if such tax is less than the tax imposed by such sections:

A partial tax shall first be computed upon the net income reduced by the amount of such excess, at the rates and in the manner as if this subsection had not been enacted, and the total tax shall be the partial tax plus 50 per centum of such excess.

(d) Limitation on capital losses—(1) Corporations.

In the case of a corporation, losses from sales or exchanges of capital assets shall be allowed only to the extent of gains from such sales or exchanges.

(2) Other taxpayers.

In the case of a taxpayer, other than a corporation, losses from sales or exchanges of capital assets shall be allowed only to the extent of the gains from such sales or exchanges, plus the net income of the taxpayer of [1] $1,000, whichever is smaller. For purposes of this paragraph, net income shall be computed without regard to gains or losses from sales or exchanges of capital assets.

(e) Capital loss carry-over—(1) Method of computation.

If for any taxable year beginning after December 31, 1941, the taxpayer has a net capital loss, the amount thereof shall be a short-term capital loss in each of the five succeeding taxable years to the extent that such amount exceeds the total of any net capital gains of any taxable years intervening between the taxable year in which the net capital loss arose and such succeeding taxable year. For purposes of this paragraph a net capital gain shall be computed without regard to such net capital loss or to any net capital losses arising in any such intervening taxable years.

(2) Rule for application of capital loss carry-over from 1941.

The amount of the net short-term capital loss of the last taxable year beginning in 1941 (computed without regard to amounts treated as short-term capital losses from the preceding taxable year), which is not in excess of the net income for such taxable year, shall, to the extent of the net short-term capital gain for the succeeding taxable year (computed without regard to this paragraph), be a short-term capital loss of such succeeding taxable year.

* * * * *

(h) Determination of period for which held.

For the purpose of this section—

(1) In determining the period for which the taxpayer has held property received on an exchange there shall be included the period for which he held the property exchanged, if under the provisions of section 113, the property received has, for the purpose of determining gain or loss from a sale or exchange, the same basis in whole or in part in his hands as the property exchanged. For the purposes of this paragraph, an involuntary conversion described in section 112 (f) shall be considered an exchange of the property converted for the property acquired.

* * * * *

(6) In determining the period for which the taxpayer has held stock or securities acquired from a corporation by the exercise of rights to acquire such stock or securities, there shall be included only the period beginning with the date upon which the right to acquire was exercised.

(i) Bond, etc., losses of banks.

For the purposes of this chapter, in the case of a bank, as defined in section 104, if the losses of the taxable year from sales or exchanges of bonds, debentures, notes, or certificates, or other evidence of indebtedness issued by any corporation (including one issued by a government or political subdivision thereof) with interest coupons or in registered form, exceed the gains of the taxable year

[1] So in original. Probably should read "or."

from such sales or exchanges, no such sale or exchange shall be considered a sale or exchange of a capital asset.

(j) Gains and losses from involuntary conversion and from the sale or exchange of certain property used in the trade or business—(1) Definition of property used in the trade or business.

For the purposes of this subsection, the term "property used in the trade or business" means property used in the trade or business, of a character which is subject to the allowance for depreciation provided in section 23 (*l*), held for more than 6 months, and real property used in the trade or business, held for more than 6 months, which is not (A) property of a kind which would properly be includible in the inventory of the taxpayer if on hand at the close of the taxable year, or (B) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business.

(2) General rule.

If, during the taxable year, the recognized gains upon sales or exchanges of property used in the trade or business, plus the recognized gains from the compulsory or involuntary conversion (as a result of destruction in whole or in part, theft or seizure, or an exercise of the power of requisition or condemnation or the threat or imminence thereof) of property used in the trade or business and capital assets held for more than 6 months into other property or money, exceed the recognized losses from such sales, exchanges, and conversions, such gains and losses shall be considered as gains and losses from sales or exchanges of capital assets held for more than 6 months. If such gains do not exceed such losses, such gains and losses shall not be considered as gains and losses from sales or exchanges of capital assets. For the purposes of this paragraph:

(A) In determining under this paragraph whether gains exceed losses, the gains and losses described therein shall be included only if and to the extent taken into account in computing net income, except that subsections (b) and (d) shall not apply.

(B) Losses upon the destruction, in whole or in part, theft or seizure, or requisition or condemnation of property used in the trade or business or capital assets held for more than 6 months shall be considered losses from a compulsory or involuntary conversion. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 115 (b), 55 Stat. 698; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 150 (a–d), 151 (a, b), (c) (1), 152, 56 Stat. 843, 844, 846, 847.)

AMENDMENTS

1942—Subsecs. (a) (1–6), (b–e), and (h) (1) were amended and subsecs. (a) (10, 11), (b) (6) and (i, j) were added by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) (1) was amended by act Sept. 20, 1941, cited to text, which substituted matter beginning ", or an obligation of the United States * * *" for semicolon formerly at end.

EFFECTIVE DATE

Amendments of subsecs. (a) (1–6, 10, 11) (b–e), (h) (6), (i, j) by act Oct. 21, 1942, §§ 150 (a–d), 151 (a, b), 152, cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendment of subsec. (h) (1) by act Oct. 21, 1942, § 151 (c) (1), cited to text, was made applicable to taxable years beginning after Dec. 31, 1938, by section 151 (c) (2) thereof.

Act Sept. 20, 1941, § 115 (b), cited to text, which amended subsec. (a) (1) of this section, was made applicable with respect to taxable years ending after Feb. 28, 1941, by section 115 (c) thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This provision was repeated in section 109 of act Oct. 21, 1942, also cited.

§ 119. Income from sources within United States—(a) Gross income from sources in United States.

(1) Interest.

Interest from the United States, any Territory, any political subdivision of a Territory, or the District of Columbia, and interest on bonds, notes, or other interest-bearing obligations of residents, corporate or otherwise, not including—

(A) interest on deposits with persons carrying on the banking business paid to persons not engaged in business within the United States, or

(B) interest received from a resident alien individual, a resident foreign corporation, or a domestic corporation, when it is shown to the satisfaction of the Commissioner that less than 20 per centum of the gross income of such resident payor or domestic corporation has been derived from sources within the United States, as determined under the provisions of this section, for the three-year period ending with the close of the taxable year of such payor preceding the payment of such interest, or for such part of such period as may be applicable, or

(C) income derived by a foreign central bank of issue from bankers' acceptances;

(As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 160 (c), 56 Stat. 861.)

* * * * *

AMENDMENTS

1942—Subsec. (a) (1) was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 122. Net operating loss deduction—(a) Definition of net operating loss.

As used in this section, the term "net operating loss" means the excess of the deductions allowed by this chapter over the gross income, with the exceptions, additions, and limitations provided in subsection (d).

(b) Amount of carry-back and carry-over—(1) Net operating loss carry-back.

If for any taxable year beginning after December 31, 1941, the taxpayer has a net operating loss, such net operating loss shall be a net operating loss

carry-back for each of the two preceding taxable years, except that the carry-back in the case of the first preceding taxable year shall be the excess, if any, of the amount of such net operating loss over the net income for the second preceding taxable year computed (A) with the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and (B) by determining the net operating loss deduction for such second preceding taxable year without regard to such net operating loss.

(2) Net operating loss carry-over.

If for any taxable year the taxpayer has a net operating loss, such net operating loss shall be a net operating loss carry-over for each of the two succeeding taxable years, except that the carry-over in the case of the second succeeding taxable year shall be the excess, if any, of the amount of such net operating loss over the net income for the intervening taxable year computed (A) with the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and (B) by determining the net operating loss deduction for such intervening taxable year without regard to such net operating loss and without regard to any net operating loss carry-back. For the purposes of the preceding sentence, the net operating loss for any taxable year beginning after December 31, 1941 shall be reduced by the sum of the net income for each of the two preceding taxable years (computed for each such preceding taxable year with the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and computed by determining the net operating loss deduction without regard to such net operating loss or to the net operating loss for the succeeding taxable year).

(c) Amount of net operating loss deduction.

The amount of the net operating loss deduction shall be the aggregate of the net operating loss carry-overs and of the net operating loss carry-backs to the taxable year reduced by the amount, if any, by which the net income (computed with the exceptions and limitations provided in subsection (d) (1), (2), (3), and (4)) exceeds, in the case of a taxpayer other than a corporation, the net income (computed without such deduction), or, in the case of a corporation, the normal-tax net income (computed without such deduction and without the credit provided in section 26 (e));

(d) Exceptions, additions, and limitations.

The exceptions, additions, and limitations referred to in subsections (a), (b), and (c) shall be as follows:

(1) The deduction for depletion shall not exceed the amount which would be allowable if computed without reference to discovery value or to percentage depletion under section 114 (b) (2), (3), or (4);

(2) There shall be included in computing gross income the amount of interest received which is wholly exempt from the taxes imposed by this chapter, decreased by the amount of interest paid or accrued which is not allowed as a deduction by section 23 (b), relating to interest on indebtedness incurred or continued to purchase or carry certain tax-exempt obligations;

(3) No net operating loss deduction shall be allowed;

(4) Gains and losses from sales or exchanges of capital assets shall be taken into account without regard to the provisions of section 117 (b). As so computed the amount deductible on account of such losses shall not exceed the amount includible on account of such gains.

(5) Deductions otherwise allowed by law not attributable to the operation of a trade or business regularly carried on by the taxpayer shall (in the case of a taxpayer other than a corporation) be allowed only to the extent of the amount of the gross income not derived from such trade or business. For the purposes of this paragraph deductions and gross income shall be computed with the exceptions, additions, and limitations specified in paragraphs (1) to (4) of this subsection.

(6) There shall be allowed as a deduction the amount of tax imposed by Subchapter E of Chapter 2 paid or accrued within the taxable year, subject to the following rules—

(A) No reduction in such tax shall be made by reason of the credit for income, war-profits, or excess-profits taxes paid to any foreign country or possession of the United States;

(B) Such tax shall be computed without regard to the adjustments provided in section 734; and

(C) Such tax, in the case of a consolidated return for excess-profits tax purposes, shall be allocated to the members of the affiliated group under regulations prescribed by the Commissioner, with the approval of the Secretary.

(e) No carry-back to year prior to 1941.

As used in this section, the term "preceding taxable year" and the term "preceding taxable years" do not include any taxable year beginning prior to January 1, 1941. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 105 (e) (3), 150 (e), 153 (a–c), 56 Stat. 807, 844, 847, 848.)

AMENDMENTS

1942—Subsecs. (a–c), (d) (opening par., and 4, 5), (e) were amended and subsec. (d) (6) was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendments of subsecs. (a) and (d) by act Oct. 21, 1942, §§ 105 (e), 150 (e), cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendments of subsecs. (b, c), and (e) by act Oct. 21, 1942, § 153 (a–c), cited to text, were made applicable to taxable years beginning after Dec. 31, 1940, by section 153 (e) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 123. Commodity credit loans.

* * * * *

(c) The election provided for in subsection (a) with respect to taxable years beginning after December 31, 1938, and before January 1, 1942, may be

exercised by the taxpayer at, or at any time prior to, the time prescribed for the filing of the taxpayer's return for the taxable year of the taxpayer beginning in 1942, or if there is more than one taxable year of the taxpayer beginning in 1942, for the last taxable year so beginning, provided the records of the taxpayer are sufficient to permit an accurate computation of income for such years, and the taxpayer consents in writing to the assessment, within such period as may be agreed upon, of any deficiency for such years, even though the statutory period for the assessment of any such deficiency had expired prior to the filing of such consent. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 154 (a), 56 Stat. 848.)

AMENDMENTS

1942—Subsec. (c) was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 124. Amortization deduction—(a) General rule.

Every person, at his election, shall be entitled to a deduction with respect to the amortization of the adjusted basis (for determining gain) of any emergency facility (as defined in subsection (e)), based on a period of sixty months. Such amortization deduction shall be an amount, with respect to each month of such period within the taxable year, equal to the adjusted basis of the facility at the end of such month divided by the number of months (including the month for which the deduction is computed) remaining in the period. Such adjusted basis at the end of the month shall be computed without regard to the amortization deduction for such month. The amortization deduction above provided with respect to any month shall, except to the extent provided in subsection (g) of this section, be in lieu of the deduction with respect to such facility for such month provided by section 23 (*l*), relating to exhaustion, wear and tear, and obsolescence. The sixty-month period shall begin as to any emergency facility, at the election of the taxpayer, with the month following the month in which the facility was completed or acquired, or with the succeeding taxable year.

(b) Election of amortization.

The election of the taxpayer to take the amortization deduction and to begin the sixty-month period with the month following the month in which the facility was completed or acquired shall (except as provided in subsection (d) (3)) be made only by a statement to that effect in its return for the taxable year in which the facility was completed or acquired. Its election to take the amortization deduction and to begin such period with the taxable year succeeding such year shall be made only by a statement to that effect in its return for such succeeding taxable year. In the case of an emergency facility completed or acquired (1) after December 31, 1939, and before June 11, 1940, by a corporation, or (2) after December 31, 1939, and before January 1, 1942, by a person other than a corporation, the taxpayer's election to take the amortization deduction and to begin such period with either the month following the month in which the facility was completed or acquired or with the succeeding taxable year shall be made only by a statement in writing to that effect to the Commissioner and shall be made before the expiration of six months after the date of enactment of the Revenue Act of 1942.[1]

* * * * *

(d) Termination of amortization period.

* * * * *

(3) In the case of a taxpayer which has not elected, in the manner prescribed in subsection (b), to take an amortization deduction with respect to an emergency facility, if the date of the proclamation or the date specified in the certificate, referred to in paragraph (1) of this subsection, whichever is earlier, is before the expiration of sixty months from the last day of the month in which such emergency facility was completed or acquired, then the taxpayer may elect (in accordance with paragraph (4) of this subsection) the amortization deduction provided in subsection (a), using an amortization period beginning with the month following the month in which the emergency facility was completed or acquired and ending as of the end of the month within which such proclamation was issued or within which occurred the date specified in such certificate, whichever is the earlier.

* * * * *

(6) In the case of a taxpayer which has not elected, in the manner prescribed in subsection (b), to take an amortization deduction with respect to an emergency facility, if the date of the proclamation referred to in paragraph (1) of this subsection or the date specified in the certificate referred to in paragraph (1) of this subsection is before the completion of such emergency facility, then the taxpayer may elect (in accordance with paragraph (4) of this subsection) the amortization deduction provided in subsection (a), using an amortization period beginning with the month in which the construction, reconstruction, erection, or installation of the emergency facility was begun and ending as of the end of the month within which such proclamation was issued or within which occurred the date specified in the certificate referred to in paragraph (1) of this subsection, whichever is the earlier.

(e) Definitions—(1) Emergency facility.

As used in this section, the term "emergency facility" means any facility, land, building, machinery, or equipment, or part thereof, the construction, reconstruction, erection, installation, or acquisition of which was completed after December 31, 1939, and with respect to which a certificate under subsection (f) has been made. For the purposes of

[1] Revenue act of 1942 was enacted Oct. 21, 1942, 4:30 p. m., E. W. T.

this section, the part of any facility which was constructed, reconstructed, erected, or installed by any person after December 31, 1939, and not earlier than six months prior to the filing of an application for a certificate under subsection (f), and with respect to which part a certificate under subsection (f) has been made, shall be deemed to be an emergency facility, notwithstanding that the other part of such facility was constructed, reconstructed, erected, or installed earlier than six months prior to the filing of such application. For the purposes of this section, the part of any facility which was constructed, reconstructed, erected, or installed by a corporation after December 31, 1939, and before June 11, 1940, and with respect to which part a certificate under subsection (f) has been made, shall be deemed to be an emergency facility and to have been completed on June 10, 1940, notwithstanding that the entire facility was not completed until after June 10, 1940.

(2) Emergency period.

As used in this section, the term "emergency period" means the period beginning January 1, 1940, and ending on the date on which the President proclaims that the utilization of a substantial portion of the emergency facilities with respect to which certifications under subsection (f) have been made is no longer required in the interest of national defense.

(f) Determination of adjusted basis of emergency facility.

* * * * *

(1) There shall be included only so much of the amount otherwise constituting such adjusted basis as is properly attributable to such construction, reconstruction, erection, installation, or acquisition after December 31, 1939, as either the Secretary of War or the Secretary of the Navy has certified as necessary in the interest of national defense during the emergency period, which certification shall be under such regulations as may be prescribed from time to time by the Secretary of War and the Secretary of the Navy, with the approval of the President.

* * * * *

(3) The certificate provided for in paragraph (1) shall have no effect unless an application therefor is filed before the expiration of six months after the beginning of such construction, reconstruction, erection, or installation or the date of such acquisition, or before December 1, 1941, whichever is later, except that—

(A) in the case of an emergency facility completed or acquired by a corporation after December 31, 1939, and before June 11, 1940, such certificate shall have no effect unless an application therefor is filed before the expiration of six months after the date of the enactment of the Revenue Act of 1942,[1] and

(B) in the case of an emergency facility completed or acquired after December 31, 1939, by a person other than a corporation, such certificate shall have no effect unless an application therefor is filed before the expiration of six months after the beginning of such construction, reconstruction, erection, or installation or the date of such acquisition, or before the expiration of six months after the date of the enactment of the Revenue Act of 1942,[1] whichever is later.

In no event and notwithstanding any of the other provisions of this section, no amortization deduction shall be allowed in respect of any emergency facility for any taxable year—

(C) unless a certificate in respect thereof under paragraph (1) shall have been made (i) prior to the filing of the taxpayer's return for such taxable year, or prior to the making of an election pursuant to subsection (d) (3) or subsection (d) (6) of this section to take the amortization deduction, or (ii) before December 1, 1941, whichever is later; or

(D) in the case of an emergency facility completed or acquired by a corporation after December 31, 1939, and before June 11, 1940, unless a certificate in respect thereof under paragraph (1) shall have been made prior to the expiration of twelve months after the date of enactment of the Revenue Act of 1942; [1] or

(E) in the case of an emergency facility completed or acquired after December 31, 1939, and before January 1, 1943, by a person other than a corporation, unless a certificate in respect thereof under paragraph (1) shall have been made (i) prior to the expiration of nine months after the last date upon which an application for such certificate may be filed, or (ii) prior to the expiration of twelve months after the date of enactment of the Revenue Act of 1942,[1] whichever is later.

* * * * *

(i) Life tenant and remainderman.

In the case of property held by one person for life with remainder to another person, the deduction shall be computed as if the life tenant were the absolute owner of the property and shall be allowable to the life tenant. (Added Oct. 8, 1940, 11 p. m., E. S. T., ch. 757, title III, § 302, 54 Stat. 999, as amended Jan. 31, 1941, ch. 3, §§ 1–3, 55 Stat. 4; Oct. 30, 1941, ch. 464, §§ 1–3, 55 Stat. 757; Feb. 6, 1942, ch. 41, 56 Stat. 50; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 155 (a–f), 56 Stat. 849–851.)

AMENDMENTS

1942—Subsecs. (a, b), (d) (3), (e), (f) (1, 3) were amended and subsecs. (d) (6), and (i) were added by act Oct. 21, 1942, cited to text.

Former subsec. (i), which related to protection of the United States with reference to use and disposition of emergency facilities, was repealed by res. Feb. 6, 1942, cited to text.

1941—Subsecs. (f) (1), (f) (3), and (i) were amended by res. Jan. 31, 1941, §§ 1–3, respectively, and res. Oct. 30, 1941, §§ 1–3, respectively, both cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, amending subsecs. (a, b), (d) (3, 6), (e), (f) (1, 3), and (i) of this section, was made effective as of Oct. 8, 1940, by section 155 (i) thereof.

Section 4 of said res. Jan. 31, 1941, cited to text, provided as follows: "The amendments made by this joint

[1] Revenue act of 1942 was enacted Oct. 21, 1942, 4:30 p. m., E. W. T.

in the gross estate such net value. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 134 (e), 56 Stat. 831.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years ending after Dec. 31, 1942, by section 134 (f) thereof

COMPUTATION OF TAXES BETWEEN 1933 AND 1943

Section 134 (g) of act Oct. 21, 1942, cited to text, provided as follows:

"(g) In case the taxable period in which falls the date of the death of the decedent began after December 31, 1933, and before January 1, 1943, the tax for such taxable period shall be computed as if provisions corresponding to the provisions of sections 42 (a) and 43 of the Internal Revenue Code, as amended by subsections (a) and (b) of this section, were a part of the Revenue Act of 1934, the Revenue Act of 1936, the Revenue Act of 1938, or the Internal Revenue Code, whichever is applicable to such taxable period. In the case of the estate of such a decedent and of each person who acquires by reason of the death of such decedent or by bequest, devise, or inheritance from such decedent the right to receive the amount of items of gross income of the decedent which upon the application of the preceding sentence are not properly includible in respect of the taxable period in which falls the date of the decedent's death or a prior period, the tax for each taxable period ending on or after the date on which the decedent died shall be computed by including in gross income the amounts with respect to such decedent which would be includible, and by allowing as deductions and credits the amounts with respect to such decedent which would be allowable, if provisions corresponding to the provisions of the section inserted in the Internal Revenue Code (section 126) by subsection (e) of this section were a part of the law applicable to such taxable period. The provisions of this subsection shall not be applicable unless there are filed with the Commissioner (in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, and at the time prescribed by such regulations) signed consents made under oath by the fiduciary representing the estate and by each such person (or if any such person is no longer in existence or is under disability, by his legal representative) that with respect to such amounts the tax of the estate, or the tax of such person, as the case may be, shall be computed under the provisions of this subsection for each taxable period ending on or after the date of the death of the decedent and the tax of the decedent shall be computed under such provisions for the taxable period of the decedent in which falls the date of his death. If such consent is filed after the time for the filing of the return with respect to any such taxable period, the deficiency resulting from the failure to compute the tax for such taxable period in accordance with such consent shall be paid on the date of the filing of the consent with the Commissioner, or on the date prescribed for the payment of the tax for the taxable period, whichever is later, and the period of limitations provided in sections 275 and 276 of the Internal Revenue Code or a corresponding provision of a prior revenue law on the making of assessments and the beginning of distraint or a proceeding in court for collection shall with respect to such deficiency include one year immediately after the date the consent was filed, and such assessment and collection may be made notwithstanding any provision of the internal revenue laws or any rule of law which would otherwise prevent such assessment and collection. The period within which claim for credit or refund may be filed, or credit or refund allowed or made if no claim is filed, with respect to any overpayment resulting from the failure to compute the tax for any such taxable period (except the taxable period of the decedent in which falls the date of his death) in accordance with such consent shall include one year immediately after the date of the filing of the consent, and credit or refund may be allowed or made notwithstanding any provision of the internal revenue laws or any rule of law which would otherwise prevent such credit or refund, but no interest shall be allowed or paid with respect to any such overpayment. The provisions of section 322 (b) (2) and (3) of the Internal Revenue Code or a corresponding provision of a prior revenue law shall not apply to the refund of any such overpayment. If the application of this subsection to the taxable period of the decedent in which falls the date of his death results in a deficiency for such taxable period, and if the income tax of the decedent for such period was deducted in computing the net estate of the decedent under Chapter 3 of the Internal Revenue Code or under a corresponding title of a prior revenue law, and if at the time such deficiency is assessed credit or refund of any resulting overpayment in respect of the taxes imposed by such Chapter 3 or corresponding title upon such net estate is prevented by any provision of the internal revenue laws or by any rule of law, then the amount of such deficiency which is assessed and collected shall be reduced by the amount of such resulting overpayment under such Chapter 3 or corresponding title which would be credited or refunded if credit or refund thereof were not so prevented. This subsection shall not be deemed to change any provision of law limiting the allowance of refund or credit with respect to overpayments for the taxable period of the decedent in which falls the date of his death, and no interest shall be allowed or paid with respect to any overpayment resulting from the application of this subsection to such taxable period. If the application of this subsection to the taxable period of the decendent [decedent] in which falls the date of his death results in an overpayment for such taxable period, and if such overpayment was included as part of the income tax of the decedent which was deducted in computing the net estate of the decedent under Chapter 3 of the Internal Revenue Code or under a corresponding title of a prior revenue law, and if, at the time such overpayment is credited or refunded the assessment and collection of deficiencies in respect of the taxes imposed by such Chapter 3 or corresponding title upon such net estate is prevented by any provision of the internal revenue laws or by any rule of law, then the amount of such overpayment which is credited or refunded shall be reduced by the amount of the resulting deficiencies under such Chapter 3 or corresponding title which would be assessable if the assessment and collection thereof were not so prevented."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 127. War losses—(a) Cases in which loss deemed sustained, and time deemed sustained.

For the purposes of this chapter—

(1) Property not in enemy countries.

Property destroyed or seized on or after December 7, 1941, in the course of military or naval operations by the United States or any other country engaged in the present war shall be deemed to have been destroyed or seized on a date chosen by the taxpayer in the manner provided in paragraph (4), which falls between—

(A) the latest date, as established to the satisfaction of the Commissioner, on which such property may be considered as not destroyed or seized, and

(B) the earliest date, as established to the satisfaction of the Commissioner on which such property may be considered as having already been destroyed or seized.

For the purposes of this paragraph property within an area which comes under the control of a country at war with the United States after the date war with such country is declared by the United States shall be deemed to have been destroyed or seized in the course of military or naval operations by such country, and the date specified in subparagraph (A) shall not be later than the latest date determined by the Commissioner as the date on which such area was under the control of the United States or a country not at war with the United States, and the date specified in subparagraph (B) shall not be later than the earliest date determined by the Commissioner as the date on which such area may be considered under the control of the country which is at war with the United States.

(2) Property in enemy countries.

Property within any country at war with the United States, or within an area under the control of any such country on the date war with such country was declared by the United States, shall be deemed to have been destroyed or seized on the date war with such country was declared by the United States.

(3) Investments referable to destroyed or seized property.

Any interest in, or with respect to, property described in paragraph (1) or (2) (including any interest represented by a security as defined in section 23 (g) (3) or section 23 (k) (3)) which becomes worthless shall be considered to have been destroyed or seized (and the loss therefrom shall be considered a loss from the destruction or seizure) on the date chosen by the taxpayer which falls between the dates specified in paragraph (1), or on the date prescribed in paragraph (2), as the case may be, when the last property (described in the applicable paragraph) to which the interest relates would be deemed destroyed or seized under the applicable paragraph. This paragraph shall apply only if the interest would have become worthless if the property had been destroyed. For the purposes of this paragraph, an interest shall be deemed to have become worthless notwithstanding the fact that such interest has a value if such value is attributable solely to the possibility of recovery of the property, compensation (other than insurance or similar indemnity) on account of its destruction or seizure, or both. Section 23 (g) (2) and (k) (2) shall not apply to any interest which under this paragraph is considered to have been destroyed or seized. Under regulations prescribed by the Commissioner with the approval of the Secretary, a taxpayer which owns 100 per centum (excluding qualifying shares) of each class of stock of a corporation may elect to determine the worthlessness of its interest, described in this paragraph, in or with respect to the property of the corporation, without regard to the amount of the property of such corporation which would be excluded under subsection (e) (2) (A) in determining the adjusted basis of all the assets of the corporation for the purposes of subsection (e), but such amount shall be treated under subsection (b) (1) as a recovery by the taxpayer in the taxable year with respect to such interest.

(4) Choice of date.

The taxpayer's choice of a date under paragraph (1) or (3) shall be effective only if made within such time and in such manner as may be prescribed by regulations prescribed by the Commissioner with the approval of the Secretary.

(b) Amount of loss on destroyed or seized property.

In the case of any property or interest in or with respect to property deemed to be destroyed or seized under subsection (a)—

(1) The amount of the loss on account of such property or interest shall be determined with regard to any recoveries with respect thereto in the taxable year but without regard to any possibility of recovering such property or interest, or of receiving any compensation (other than insurance or similar indemnity) on account of such property or interest in the taxable year or in any future taxable year.

(2) The taxpayer may choose to decrease the amount of the loss by all obligations or liabilities of the taxpayer with respect to such property or interest discharged or satisfied out of the property or interest upon its destruction or seizure, if the Commissioner is satisfied that such obligations or liabilities are so discharged or satisfied in a subsequent taxable year, or that the taxpayer is unable to determine whether or not such obligations or liabilities are in fact discharged or satisfied.

No loss shall be deemed to have been sustained upon the destruction or seizure of such property or interest to the extent that it is compensated for by the discharge or satisfaction of obligations and liabilities of the taxpayer out of such property or interest in the taxable year in which such destruction or seizure is deemed to have occurred. The taxpayer's choice under this subsection shall be effective only if made within such time and in such manner as may be prescribed by regulations prescribed by the Commissioner with the approval of the Secretary.

(c) Recoveries included in gross income—(1) General rule.

Upon the recovery in the taxable year of any money or property in respect of property considered under subsection (a) as destroyed or seized in any prior taxable year, the amount of such recovery shall be included in gross income to the extent provided in paragraph (2).

(2) Amount of gain includible.

The amount of the recovery of any money or property in respect of property considered under subsection (a) as destroyed or seized shall be an amount equal to the aggregate of such money and the fair market value of such property, determined as of the date of the recovery. To the extent that such amount plus the aggregate of the amounts of previous such recoveries do not exceed that part of the aggregate of the allowable deductions in prior taxable years on account of the destruction or seizure of property described in subsection (a) which did not result in a reduction of any tax of the tax-

payer under this chapter, such amount shall not be includible in gross income and shall not be deemed gain upon the involuntary conversion of property as a result of its destruction or seizure. To the extent that such amount plus the aggregate of the amounts of previous such recoveries exceed that part of the aggregate of such deductions which did not result in a reduction of any tax of the taxpayer under this chapter and do not exceed that part of the aggregate of such deductions which did result in a reduction of any tax of the taxpayer under this chapter, such amount shall be included in gross income but shall not be deemed a gain upon the involuntary conversion of property as a result of its destruction or seizure. To the extent that such amount plus the aggregate of the amounts of previous such recoveries exceed the aggregate of the allowable deductions in prior taxable years on account of the destruction or seizure of property described in subsection (a), such amount shall be considered a gain upon the involuntary conversion of property as a result of its destruction or seizure and shall be recognized or not recognized as provided in section 112 (f). If for any previous taxable year the taxpayer chooses under subsection (b) to treat any obligations and liabilities as discharged or satisfied out of the property or interest described in subsection (a), and if such obligations and liabilities were not so discharged or satisfied, the amount of such obligations and liabilities treated as discharged or satisfied under subsection (b) shall be considered for the purposes of this section as a deduction by reason of this section which did not result in a reduction of any tax of the taxpayer under this chapter. For the purposes of this paragraph an allowable deduction for any taxable year on account of the destruction or seizure of property described in subsection (a) shall, to the extent not allowed in computing the tax of the taxpayer for such taxable year, be considered an allowable deduction which did not result in a reduction of any tax of the taxpayer under this chapter.

(3) Restoration of value of investments referable to destroyed or seized property.

For the purposes of paragraphs (1) and (2), the restoration in whole or in part of the value of any interest described in subsection (a) (3) by reason of any recovery of money or property in respect of property to which such interest related and which was considered under subsection (a) (1) or (2) as destroyed or seized shall be deemed a recovery of property in respect of property considered under subsection (a) as destroyed or seized.

(d) Basis of recovered property.

The unadjusted basis of property recovered in respect of property considered destroyed or seized under subsection (a) shall be determined under this subsection. Such basis shall be an amount equal to the fair market value of such property, determined as of the date of the recovery, reduced by an amount equal to the excess of the aggregate of such fair market value and the amounts of previous recoveries of money or property in respect of property considered under subsection (a) as destroyed or seized over the aggregate of the allowable deductions in prior taxable years on account of the destruction or seizure of property described in subsection (a), and increased by that portion of the amount of the recovery which under subsection (c) is treated as a recognized gain from the involuntary conversion of property. Upon application of the taxpayer, the aggregate of the bases (determined under the preceding sentence) of any properties recovered in respect of properties considered under subsection (a) as destroyed or seized may be allocated among the properties so recovered in such manner as the Commissioner may determine under regulations prescribed by him with the approval of the Secretary, and the amounts so allocated to any such property so recovered shall be the unadjusted basis of such property in lieu of the unadjusted basis of such property determined under the preceding sentence.

(e) Partial worthlessness of certain investments in destroyed or seized property—(1) Destruction or seizure of investment.

If a taxpayer owns not less than 50 per centum of each class of stock of a corporation, if such corporation has property described in subsection (a) (1) or (2) deemed to be destroyed or seized, the adjusted basis for determining loss of which is at least 75 per centum of the adjusted basis for determining loss of all such corporation's property, and if such corporation completely liquidates (by distributing all the assets which it is able to distribute and all its rights to assets which it is not able to distribute, including the right to the recovery of the property described in subsection (a) (1) and (2)) within one year after such property is deemed to be destroyed or seized, or within six months after the date of the enactment of the Revenue Act of 1942,[1] whichever is the later, then that part of the loss by the taxpayer on such liquidation which would be attributable to the destruction or seizure of such property, as established to the satisfaction of the Commissioner, shall be treated for the purposes of this chapter as a loss by the taxpayer upon the destruction or seizure of the part of the stock or other interest of the taxpayer to which such loss is allocable. Such part of the stock or other interest of the taxpayer shall be treated for the purposes of subsections (b), (c), and (d) as property described in subsection (a) (3).

(2) Application of paragraph (1).

For the purposes of paragraph (1)—

(A) In determining the adjusted basis of all the property of the corporation, there shall be excluded money in the United States, bank deposits, the right to receive money from any person not situated in a country at war with the United States or in a territory under the control of such a country, and obli-

[1] Revenue Act of 1942 was enacted Oct. 21, 1942, 4:30 p. m., E. W. T.

gations issued or guaranteed as to principal or interest by the United States, except that there shall not be excluded any such property which is destroyed or seized as described in subsection (a) within or before the taxable period.

(B) The adjusted basis of property of such corporation shall be determined as of the date immediately preceding the first date on which any property was destroyed or seized, as described in subsection (a), or as of any later date falling within or before the taxable period on the basis of which such determination will produce a greater amount.

(f) Determination of tax benefits.

The determination as to whether and to what extent an allowable deduction on account of the destruction or seizure of property described in subsection (a) did or did not result in a reduction of any tax of the taxpayer under this chapter shall be made in accordance with regulations prescribed by the Commissioner with the approval of the Secretary. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 156 (a), 56 Stat. 853.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1940, by section 156 (b) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 128. Recovery of unconstitutional federal taxes.

Income (excluding interest) attributable to the recovery during the taxable year of a tax imposed by the United States which has been held unconstitutional, and in respect of which a deduction was allowed in a prior taxable year may be excluded from gross income for the taxable year, and the deduction allowed in respect thereof in such prior taxable year treated as not having been allowable, if—

(a) The taxpayer elects in writing (at such time and in such manner as may be prescribed by regulations prescribed by the Commissioner with the approval of the Secretary) to treat such deduction as not having been allowable for such prior taxable year, and

(b) The taxpayer consents in writing to the assessment, within such period as may be agreed upon, of any deficiencies resulting from such treatment, even though the statutory period for the assessment of any such deficiency had expired prior to the filing of such consent. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 157 (a), 56 Stat. 856.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1940, by section 157 (b) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT C.—CREDITS AGAINST TAX

§ 131. Taxes of foreign countries and possessions of United States—(a) Allowance of credit.

If the taxpayer chooses to have the benefits of this section, the tax imposed by this chapter, except the tax imposed under section 102 or section 450, shall be credited with:

(1) Citizens and domestic corporations.

In the case of a citizen of the United States and of a domestic corporation, the amount of any income, war-profits, and excess-profits taxes paid or accrued during the taxable year to any foreign country or to any possession of the United States; and

(2) Resident of United States.

In the case of a resident of the United States, the amount of any such taxes paid or accrued during the taxable year to any possession of the United States; and

(3) Alien resident of United States.

In the case of an alien resident of the United States, the amount of any such taxes paid or accrued during the taxable year to any foreign country, if the foreign country of which such alien resident is a citizen or subject, in imposing such taxes, allows a similar credit to citizens of the United States residing in such country; and

(4) Partnerships and estates.

In the case of any such individual who is a member of a partnership or a beneficiary of an estate or trust, his proportionate share of such taxes of the partnership or the estate or trust paid or accrued during the taxable year to a foreign country or to any possession of the United States, as the case may be.

Such choice may be made or changed at any time prior to the expiration of the period prescribed for making a claim for credit or refund of the tax imposed by this chapter.

(b) Limit on credit.

The amount of the credit taken under this section shall be subject to each of the following limitations:

(1) The amount of the credit in respect of the tax paid or accrued to any country shall not exceed the same proportion of the tax against which such credit is taken, which the taxpayer's net income from sources within such country bears to his entire net income, in the case of a taxpayer other than a corporation, or to the sum of the normal-tax net income and the amount of the credit for adjusted excess profits net income provided in section 26 (e), in the case of a corporation, for the same taxable year; and

(2) The total amount of the credit shall not exceed the same proportion of the tax against which such credit is taken, which the taxpayer's net income from sources without the United States bears to his entire net income, in the case of a taxpayer other than a corporation, or to the sum of the normal-tax net income and the amount of the credit for adjusted excess profits net income provided in section

26 (e), in the case of a corporation, for the same taxable year.

* * * * *

(f) Taxes of foreign subsidiary—(1) Foreign subsidiary of domestic corporation.

For the purposes of this section, a domestic corporation which owns a majority of the voting stock of a foreign corporation from which it receives dividends in any taxable year shall be deemed to have paid the same proportion of any income, war-profits, or excess-profits taxes paid or deemed to be paid by such foreign corporation to any foreign country or to any possession of the United States, upon or with respect to the accumulated profits of such foreign corporation from which such dividends were paid, which the amount of such dividends bears to the amount of such accumulated profits: *Provided*, That the amount of tax deemed to have been paid by such domestic corporation under this subsection shall in no case exceed the same proportion of the tax against which credit is taken which the amount of such dividends bears to the amount of the normal-tax net income of the domestic corporation in which such dividends are included. The term "accumulated profits" when used in this subsection in reference to a foreign corporation, means the amount of its gains, profits, or income in excess of the income, war-profits, and excess-profits taxes imposed upon or with respect to such profits or income; and the Commissioner with the approval of the Secretary shall have full power to determine from the accumulated profits of what year or years such dividends were paid; treating dividends paid in the first sixty days of any year as having been paid from the accumulated profits of the preceding year or years (unless to his satisfaction shown otherwise), and in other respects treating dividends as having been paid from the most recently accumulated gains, profits, or earnings. In the case of a foreign corporation, the income, war-profits, and excess-profits taxes of which are determined on the basis of an accounting period of less than one year, the word "year" as used in this subsection shall be construed to mean such accounting period.

(2) Foreign subsidiary of foreign corporation.

If such foreign corporation owns all the voting stock (except qualifying shares) of another foreign corporation from which it receives dividends in any taxable year it shall be deemed to have paid the same proportion of any income, war-profits, or excess-profits taxes paid by such other foreign corporation to any foreign country or to any possession of the United States, upon or with respect to the accumulated profits of the corporation from which such dividends were paid, which the amount of such dividends bears to the amount of such accumulated profits.

* * * * *

(h) Credit for taxes in lieu of income, etc., taxes.

For the purposes of this section and section 23 (c) (1), the term "income, war-profits, and excess-profits taxes" shall include a tax paid in lieu of a tax upon income, war-profits, or excess-profits otherwise generally imposed by any foreign country or by any possession of the United States.

(i) Tax withheld at source.

For the purposes of this supplement the tax imposed by this chapter shall be the tax computed without regard to the credit provided in section 32 and section 466 (e). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 158 (a), (d–f), 172 (d), 56 Stat. 856, 857, 858, 893.)

AMENDMENTS

1942—Subsecs. (a, b), (f) were amended and subsecs. (h) and (i) were added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendment of subsec. (a) by act Oct. 21, 1942, § 158 (a), cited to text, was made applicable to taxable years beginning after Dec. 31, 1940, by section 158 (c) thereof.

Amendment of subsecs. (b), (f), and (h) by act Oct. 21, 1942, §§ 158 (d–f), cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendment by act Oct. 21, 1942, § 172 (d), cited to text, adding subsec. (i), was made effective Jan. 1, 1943, applicable to all wages as defined in section 465 of this title paid on or after such date, by section 172 (g) of said act.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT D.—RETURNS AND PAYMENT OF TAX

§ 141. Consolidated returns—(a) Privilege to file consolidated income and excess-profits-tax returns.

An affiliated group of corporations shall, subject to the provisions of this section, have the privilege of making consolidated income and excess-profits-tax returns for the taxable year in lieu of separate returns. The making of consolidated returns shall be upon the condition that the affiliated group shall make both a consolidated income-tax return and a consolidated excess-profits-tax return for the taxable year, and that all corporations which at any time during the taxable year have been members of the affiliated group making a consolidated income-tax return consent to all the consolidated income- and excess-profits-tax regulations prescribed under subsection (b) prior to the last day prescribed by law for the filing of such return. The making of a consolidated income-tax return shall be considered as such consent. In the case of a corporation which is a member of the affiliated group for a fractional part of the year, the consolidated returns shall include the income of such corporation for such part of the year as it is a member of the affiliated group. In the case of a corporation which is not a member of the affiliated group after March 31, 1942, of the last taxable year of such group which begins before April 1, 1942, such corporation shall not be considered a member of the affiliated group for consolidated income-tax-return purposes for such year but shall be considered a member of such group for consolidated excess-profits-tax-return purposes for such year, and the consent required in the case of such corporation shall relate only to the consolidated excess-profits-tax regulations.

(b) Regulations.

The Commissioner, with the approval of the Secretary, shall prescribe such regulations as he may deem necessary in order that the tax liability of any affiliated group of corporations making consolidated income- and excess-profits-tax returns and of each corporation in the group, both during and after the period of affiliation, may be returned, determined, computed, assessed, collected, and adjusted, in such manner as clearly to reflect the income- and excess-profits-tax liability and the various factors necessary for the determination of such liability, and in order to prevent avoidance of such tax liability. Such regulations shall prescribe the amount of the net operating loss deduction of each member of the group which is attributable to a deduction allowed for a taxable year beginning in 1941 on account of property considered as destroyed or seized under section 127 (relating to war losses), and the allowance of the amount so prescribed as a deduction in computing the net income of the group shall not be limited by the amount of the net income of such member.

(c) Computation and payment of tax.

In any case in which consolidated income-tax and excess-profits-tax returns are made or are required to be made, the taxes shall be determined, computed, assessed, collected, and adjusted in accordance with the regulations under subsection (b) prescribed prior to the last day prescribed by law for the filing of such returns; except that the tax imposed under section 15 or section 204 shall be increased by 2 per centum of the consolidated corporation surtax net income of the affiliated group of includible corporations. Only one specific exemption of $5,000 provided in section 710 (b) (1) shall be allowed for the entire affiliated group of corporations for the purposes of the tax imposed by Subchapter E of Chapter 2.

(d) Definition of "affiliated group".

As used in this section, an "affiliated group" means one or more chains of includible corporations connected through stock ownership with a common parent corporation which is an includible corporation if—

(1) Stock possessing at least 95 per centum of the voting power of all classes of stock and at least 95 per centum of each class of the nonvoting stock of each of the includible corporations (except the common parent corporation) is owned directly by one or more of the other includible corporations; and

(2) The common parent corporation owns directly stock possessing at least 95 per centum of the voting power of all classes of stock and at least 95 per centum of each class of the nonvoting stock of at least one of the other includible corporations.

As used in this subsection, the term "stock" does not include nonvoting stock which is limited and preferred as to dividends.

(e) Definition of "includible corporation".

As used in this section, the term "includible corporation" means any corporation except—

(1) Corporations exempt under section 101 from the tax imposed by this chapter.

(2) Insurance companies subject to taxation under section 201 or 207.

(3) Foreign corporations.

(4) Corporations entitled to the benefits of section 251, by reason of receiving a large percentage of their income from sources within possessions of the United States.

(5) Corporations organized under the China Trade Act, 1922.[1]

(6) Regulated investment companies subject to tax under Supplement Q.

(f) Includible insurance companies.

Despite the provisions of paragraph (2) of subsection (e), two or more domestic insurance companies each of which is subject to taxation under the same section of this chapter shall be considered as includible corporations for the purpose of the application of subsection (d) to such insurance companies alone.

(g) Subsidiary formed to comply with foreign law.

In the case of a domestic corporation owning or controlling, directly or indirectly, 100 per centum of the capital stock (exclusive of directors' qualifying shares) of a corporation organized under the laws of a contiguous foreign country and maintained solely for the purpose of complying with the laws of such country as to title and operation of property, such foreign corporation may, at the option of the domestic corporation, be treated for the purpose of this chapter and of Subchapter E of Chapter 2 as a domestic corporation.

(h) Suspension of running of statute of limitations.

If a notice under section 272 (a) in respect of a deficiency for any taxable year is mailed to a corporation, the suspension of the running of the statute of limitations, provided in section 277, shall apply in the case of corporations with which such corporation made a consolidated return for such taxable year.

(i) Allocation of income and deductions.

For allocation of income and deductions of related trades or businesses, see section 45. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 159 (a), 56 Stat. 858.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 142. Fiduciary returns—(a) Requirement of return.

Every fiduciary (except a receiver appointed by authority of law in possession of part only of the

[1] Section 141 et seq. of Title 15, Commerce and Trade.

property of an individual) shall make under oath a return for any of the following individuals, estates, or trusts for which he acts, stating specifically the items of gross income thereof and the deductions and credits allowed under this chapter and such other information for the purpose of carrying out the provisions of this chapter as the Commissioner with the approval of the Secretary may by regulations prescribe—

(1) Every individual having a gross income for the taxable year of $500 or over, if single, or if married and not living with husband or wife;

(2) Every individual having a gross income for the taxable year of $1,200 or over, if married and living with husband or wife;

(3) Every estate the gross income of which for the taxable year is $500 or over;

(4) Every trust the net income of which for the taxable year is $100 or over, or the gross income of which for the taxable year is $500 or over, regardless of the amount of the net income; and

(5) Every estate or trust of which any beneficiary is a nonresident alien. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 112 (b), 55 Stat. 696; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 131 (c) (2), 56 Stat. 828.)

* * * * *

AMENDMENTS

1942—Subsec. (a) was amended by act Oct. 21, 1942, cited to text, which substituted "$500" for "$750" in pars. (1), (3), and (4), and "$1200" for "$1500" in par. (2).

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

§ 143. Withholding of tax at source—(a) Tax-free covenant bonds—(1) Requirement of withholding.

In any case where bonds, mortgages, or deeds of trust, or other similar obligations of a corporation, issued before January 1, 1934, contain a contract or provision by which the obligor agrees to pay any portion of the tax imposed by this chapter upon the obligee, or to reimburse the obligee for any portion of the tax, or to pay the interest without deduction for any tax which the obligor may be required or permitted to pay thereon, or to retain therefrom under any law of the United States, the obligor shall deduct and withhold a tax equal to 2 per centum of the interest upon such bonds, mortgages, deeds of trust, or other obligations, whether such interest is payable annually or at shorter or longer periods, if payable to an individual, a partnership, or a foreign corporation not engaged in trade or business within the United States: *Provided,* That if the liability assumed by the obligor does not exceed 2 per centum of the interest, then the deduction and withholding shall be at the following rates: (A) 30 per centum in the case of a nonresident alien individual (except that such rate shall be reduced, in the case of a resident of any country in North, Central, or South America, or in the West Indies, or of Newfoundland, to such rate, not less than 5 per centum, as may be provided by treaty with such country), or of any partnership not engaged in trade or business within the United States and composed in whole or in part of nonresident aliens, (B) in the case of such a foreign corporation, 30 per centum, and (C) 2 per centum in the case of other individuals and partnerships: *Provided further,* That if the owners of such obligations are not known to the withholding agent the Commissioner may authorize such deduction and withholding to be at the rate of 2 per centum, or, if the liability assumed by the obligor does not exceed 2 per centum of the interest, then at the rate of 30 per centum.

* * * * *

(b) Nonresident aliens.

All persons, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of the United States, having the control, receipt, custody, disposal, or payment of interest (except interest on deposits with persons carrying on the banking business paid to persons not engaged in business in the United States), dividends, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income (but only to the extent that any of the above items constitutes gross income from sources within the United States), of any nonresident alien individual, or of any partnership not engaged in trade or business within the United States and composed in whole or in part of nonresident aliens, shall (except in the cases provided for in subsection (a) of this section and except as otherwise provided in regulations prescribed by the Commissioner under section 215) deduct and withhold from such annual or periodical gains, profits, and income a tax equal to 30 per centum thereof, except that such rate shall be reduced, in the case of a nonresident alien individual a resident of any country in North, Central, or South America, or in the West Indies, or of Newfoundland, to such rate (not less than 5 per centum) as may be provided by treaty with such country: *Provided,* That no such deduction or withholding shall be required in the case of dividends paid by a foreign corporation unless (1) such corporation is engaged in trade or business within the United States, and (2) more than 85 per centum of the gross income of such corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the corporation has been in existence) was derived from sources within the United States as determined under the provisions of section 119: *Provided further,* That the Commissioner may authorize such tax to be deducted and withheld from the interest upon any securities the owners of which are not known to the withholding agent: *Provided further,* That

the deduction and withholding in the case of interest on bonds, mortgages, or deeds of trust or other similar obligations of a corporation, within the provisions of subsection (a) (1) of this section were it not for the fact that the maturity date of such obligations has been extended on or after January 1, 1934, and the liability assumed by the debtor exceeds 27½ per centum of the interest, shall not exceed the rate of 27½ per centum per annum. Under regulations prescribed by the Commissioner, with the approval of the Secretary, there may be exempted from such deduction and withholding the compensation for personal services of nonresident alien individuals who enter and leave the United States at frequent intervals.

* * * * *

(h) Repealed. Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 107 (b), 55 Stat. 695.

(As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, §§ 107 (a), (b), 109 (a), 55 Stat. 695; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 108 (a) (b), 160 (a) (1, 2), 56 Stat. 808, 860, 861.)

AMENDMENTS

1942—Subsecs. (a) and (b) were amended by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) (1) was amended by act Sept. 20, 1941, §§ 107 (a), 109 (a), cited to text.

Subsec. (b) was amended by act Sept. 20, 1941, §§ 107 (a), 109 (a), cited to text.

Subsec. (h), relating to rates until January 1945, was repealed by act Sept. 20, 1941, § 107 (b), cited to text.

EFFECTIVE DATE

Amendment of subsecs. (a) and (b) by act Oct. 21, 1942, cited to text, inserting "30 per centum" in lieu of "27½ per centum", was made applicable to the period beginning with the tenth day after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 108 (c) thereof.

Amendments of subsecs. (a) and (b) by act Oct. 21, 1942, § 160 (a) (1, 2), cited to text, striking out references to not having any office or place of business, were made applicable to the period beginning with the tenth day after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 160 (a) (4) thereof.

Amendment of subsec. (b) by act Oct. 21, 1942, 108 (b), cited to text, inserting third proviso in first sentence, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, § 107 (a), (b), cited to text, which affected subsecs. (a), (b), and (h) of this section, was made applicable only with respect to the period beginning the tenth day after the date of enactment of that act, by section 107 (c) thereof.

Act Sept. 20, 1941, § 109 (a) cited to text, which affected subsecs. (a) (1) and (b) of this section, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

§ 144. Payment of corporation income tax at source.

In the case of foreign corporations subject to taxation under this chapter not engaged in trade or business within the United States, there shall be deducted and withheld at the source in the same manner and upon the same items of income as is provided in section 143 a tax equal to 30 per centum thereof, except that in the case of corporations organized under the laws of any country in North, Central, or South America, or in the West Indies, or of Newfoundland such rate with respect to dividends shall be reduced to such rate (not less than 5 per centum) as may be provided by treaty with such country; and such tax shall be returned and paid in the same manner and subject to the same conditions as provided in that section: *Provided*, That in the case of interest described in subsection (a) of that section (relating to tax-free covenant bonds) the deduction and withholding shall be at the rate specified in such subsection. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, §§ 107 (a), 109 (a), 55 Stat. 695; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 108 (a), 160 (a) (3), 56 Stat. 808, 861.)

AMENDMENTS

1942—Words "and not having any office or place of business therein" were struck out by act Oct. 21, 1942, § 160 (a) (3), cited to text. Figure "30" was substituted for "27½" by section 108 (a) of said act.

1941—Act Sept. 20, 1941, § 107 (a), cited to text, substituted "27½ per centum" for "15 per centum" wherever occurring.

Act Sept. 20, 1941, § 109 (a), cited to text, substituted "any country in North, Central, or South America, or in the West Indies, or of Newfoundland" for "a contiguous country".

EFFECTIVE DATE

Amendment by act Oct. 21, 1942, § 108 (a), cited to text, inserting "30" per centum in lieu of "27½" per centum, was made applicable to the period beginning with the tenth day after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 108 (c) thereof.

Amendment by act Oct. 21, 1942, § 160 (a) (3), cited to text, striking out words "and not having any office or place of business therein" was made applicable to the period beginning with the tenth day after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 160 (a) (4) thereof.

Act Sept. 20, 1941, § 107 (a), cited to text, was made applicable only with respect to the period beginning the tenth day after the date of enactment of that act, by section 107 (c) thereof.

Act Sept. 20, 1941, § 109 (a), cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

§ 145. Penalties.

* * * * *

(c) Any individual who willfully makes and subscribes a return which he does not believe to be true and correct as to every material matter, shall be guilty of a felony, and, upon conviction thereof, shall be subject to the penalties prescribed for perjury in section 125 of the Criminal Code.

(d) Person defined.

The term "person" as used in this section includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

(e) Cross reference.

(1) For penalties for failure to file information returns with respect to foreign personal holding companies and foreign corporations, see section 340.

(2) For additional penalties for fraudulent receipts or failure to furnish receipts required by section 469, see section 470.

(As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 136 (b, c), 172 (f) (3), 56 Stat. 836, 893.)

AMENDMENTS

1942—Subsec. (c) was added by act Oct. 21, 1942, § 136 (b), cited to text. Former subsecs. (c) and (d) were redesignated (d) and (e) respectively by section 136 (c) of said act.

Subsec. (e), formerly (d) was amended by act Oct. 21, 1942, § 172 (f) (3), cited to text, which numbered first par. (1), and added par. (2).

EFFECTIVE DATE

Amendment of subsec. (c) by act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendment of subsec. (d) by act Oct. 21, 1942, § 172 (f), cited to text, adding par. (2), was made effective Jan. 1, 1943, applicable to all wages (as defined in Part II of Subchapter D) paid on or after such date, by section 172 (g) of said act.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 147. Information at source—(a) Payments of $500 or more.

All persons, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, and employers, making payment to another person, of interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments described in section 148 (a) or 149), of $500 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Commissioner, under such regulations and in such form and manner and to such extent as may be prescribed by him with the approval of the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.

(b) Returns regardless of amount of payment.

Such returns may be required, regardless of amounts, (1) in the case of payments of interest upon bonds, mortgages, deeds of trust, or other similar obligations of corporations, (2) in the case of payments of interest upon obligations of the United States or any agency or instrumentality thereof, and (3) in the case of collections of items (not payable in the United States) of interest upon the bonds of foreign countries and interest upon the bonds of and dividends from foreign corporations by persons undertaking as a matter of business or for profit the collection of foreign payments of such interest or dividends by means of coupons, checks, or bills of exchange.

* * * * *

(d) Repealed. Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 116 (a), 55 Stat. 698.

(As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, §§ 112 (c), 116 (a), (b), 55 Stat. 697, 698; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 131 (c) (3), 56 Stat. 828.)

AMENDMENTS

1942—Subsec. (a) was amended by act Oct. 21, 1942, cited to text, which substituted "$500" for "$750."

1941—Subsec. (a) was amended by act Sept. 20, 1941, § 112 (c), cited to text, which substituted "$750" for "$800" wherever occurring therein.

Subsec. (b) was amended by act Sept. 20, 1941, § 116 (b), cited to text, which renumbered former clause (2) to be "(3)" and added a new clause (2).

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, § 112 (c), cited to text, which amended subsec. (a) of this section, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

Act Sept. 20, 1941, § 116 (a), (b), cited to text, which repealed subsec. (d) and amended subsec. (b) of this section, took effect upon the day after the date of enactment of that act, by virtue of section 116 (c) thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

§ 152. Pan-American trade corporations.

INAPPLICABILITY TO TAXABLE YEARS BEGINNING AFTER 1941

Act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 159 (b), 56 Stat. 860, provided that this section "shall not apply with respect to any taxable year beginning after December 31, 1941."

SUPPLEMENT E—ESTATES AND TRUSTS

§ 162. Net income.

* * * * *

(b) There shall be allowed as an additional deduction in computing the net income of the estate or trust the amount of the income of the estate or trust for its taxable year which is to be distributed currently by the fiduciary to the legatees, heirs, or beneficiaries, but the amount so allowed as a deduction shall be included in computing the net income of the legatees, heirs, or beneficiaries whether distributed to them or not. As used in this subsection, "income which is to be distributed currently" includes income for the taxable year of the estate or trust which, within the taxable year, becomes payable to the legatee, heir, or beneficiary. Any amount allowed as a deduction under this paragraph shall not be allowed as a deduction under subsection (c) of this section in the same or any succeeding taxable year;

(c) In the case of income received by estates of deceased persons during the period of administration or settlement of the estate, and in the case of income which, in the discretion of the fiduciary, may be either distributed to the beneficiary or accumulated, there shall be allowed as an additional deduction in computing the net income of the estate or trust the amount of the income of the estate or trust for its taxable year, which is properly paid

or credited during such year to any legatee, heir, or beneficiary, but the amount so allowed as a deduction shall be included in computing the net income of the legatee, heir, or beneficiary;

(d) Rules for application of subsections (b) and (c).[1] For the purposes of subsections (b) and (c)—

(1) Amounts distributable out of income or corpus.

In cases where the amount paid, credited, or to be distributed can be paid, credited, or distributed out of other than income, the amount paid, credited, or to be distributed (except under a gift, bequest, devise, or inheritance not to be paid, credited, or distributed at intervals) during the taxable year of the estate or trust shall be considered as income of the estate or trust which is paid, credited, or to be distributed if the aggregate of such amounts so paid, credited, or to be distributed does not exceed the distributable income of the estate or trust for its taxable year. If the aggregate of such amounts so paid, credited, or to be distributed during the taxable year of the estate or trust in such cases exceeds the distributable income of the estate or trust for its taxable year, the amount so paid, credited, or to be distributed to any legatee, heir, or beneficiary shall be considered income of the estate or trust for its taxable year which is paid, credited, or to be distributed in an amount which bears the same ratio to the amount of such distributable income as the amount so paid, credited, or to be distributed to the legatee, heir, or beneficiary bears to the aggregate of such amounts so paid, credited, or to be distributed to legatees, heirs, and beneficiaries for the taxable year of the estate or trust. For the purposes of this paragraph "distributable income" means either (A) the net income of the estate or trust computed with the deductions allowed under subsections (b) and (c) in cases to which this paragraph does not apply, or (B) the income of the estate or trust minus the deductions provided in subsections (b) and (c) in cases to which this paragraph does not apply, whichever is the greater. In computing such distributable income the deductions under subsections (b) and (c) shall be determined without the application of paragraph (2).

(2) Amounts distributable out of income of prior period.

In cases, other than cases described in paragraph (1), if on a date more than 65 days after the beginning of the taxable year of the estate or trust, income of the estate or trust for any period becomes payable, the amount of such income shall be considered income of the estate or trust for its taxable year which is paid, credited, or to be distributed to the extent of the income of the estate or trust for such period, or if such period is a period of more than 12 months, the last 12 months thereof.

(3) Distributions in first 65 days of taxable year—(A) General rule.

If within the first 65 days of any taxable year of the estate or trust, income of the estate or trust, for a period beginning before the beginning of the taxable year, becomes payable, such income, to the extent of the income of the estate or trust for the part of such period not falling within the taxable year or, if such part is longer than 12 months, the last 12 months thereof, shall be considered, paid, credited, or to be distributed on the last day of the preceding taxable year. This subparagraph shall not apply with respect to any amount with respect to which subparagraph (B) applies.

(B) Payable out of income or corpus.

If within the first 65 days of any taxable year of the estate or trust, an amount which can be paid at intervals out of other than income becomes payable, there shall be considered as paid, credited, or to be distributed on the last day of the preceding taxable year the part of such amount which bears the same ratio to such amount as the part of the interval not falling within the taxable year bears to the period of the interval. If the part of the interval not falling within the taxable year is a period of more than 12 months, the interval shall be considered to begin on the date 12 months before the end of the taxable year.

(e) Amounts allowable under section 812 (b) as a deduction in computing the net estate of a decedent shall not be allowed as a deduction under section 23, except subsection (w), in computing the net income of the estate unless there is filed, within the time and in the manner and form prescribed by the Commissioner, a statement that the items have not been claimed or allowed as deductions under section 812 (b) and a waiver of the right to have such items allowed at any time as deductions under section 812 (b). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 111 (b, c), 161 (a), 56 Stat. 809, 861.)

AMENDMENTS

1942—Subsecs. (b) and (c) were amended and subsecs. (d) and (e) were added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendment of subsecs. (b–d) by act Oct. 21, 1942, § 111 (b, c), cited to text, was made effective by section 111 (e) thereof as follows: "(e) The amendments made by this section (to sections 22 (b) (3), 162 (b–d) and 164) shall be applicable only with respect to taxable years beginning after December 31, 1941; except that in the case of income paid, credited or to be distributed or amounts paid, credited or to be distributed by an estate or trust the amendments made by this section shall be applicable only with respect to such income and such amounts paid, credited or to be distributed on or after the beginning of the first taxable year of the estate or trust, as the case may be, beginning after December 31, 1941."

Amendment by act Oct. 21, 1942, § 161 (a), cited to text, adding subsec. (e), was made effective by section 161 (b) thereof as follows: "(b) The amendment made by subsection (a) (to subsec. (e)) insofar as it relates to section 23 (a) (2) shall be applicable with respect to the same taxable years and the same revenue laws as the amendments made by section 121 (relating to non-trade or non-business deductions) of this Act (sections 23 (a) (1) and 24 (a) (5) and notes thereunder); and the other provisions shall be applicable to taxable years beginning after December 31, 1941."

[1] So in original. Subsecs. (a), (b), (c), and (e) were enacted without a catchline.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 163. Credits against net income.

* * * * *

(c) Credits of estate or trust and beneficiary in case of bond premium.

If the estate or trust elects under section 125 to treat the premium on bonds, the interest on which is allowable as a credit under section 25 (a) (1) or (2), as amortizable,

(1) For the purposes of subsection (a) (2), the credits allowed by section 25 (a) shall be reduced as provided in section 125 (a) (3);

(2) For the purposes of subsection (b), the proportionate share of the legatee, heir, or beneficiary of such interest shall be his proportionate share of such interest (determined without regard to this paragraph) reduced by so much of the deduction under section 23 (v) as is attributable to such share. The remainder of such deduction, for the purposes of the last sentence of subsection (b), shall be applied in reduction of such credits of the estate or trust. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 126 (d), 56 Stat. 824.)

AMENDMENTS

1942—subsec. (c) was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 164. Different taxable years.

If the taxable year of a legatee, heir, or beneficiary is different from that of the estate or trust, the amount which he is required, under section 162 (b), to include in computing his net income, shall be based upon the income of the estate or trust for any taxable year of the estate or trust (whether beginning on, before, or after January 1, 1939) ending within or with his taxable year. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 111 (d), 56 Stat. 810.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section by inserting "legatee, heir, or beneficiary" in lieu of "beneficiary."

EFFECTIVE DATE

Section 111 (e) of act Oct. 21, 1942, cited to text, provided as follows: "(e) The amendments made by this section (to sections 23 (b) (3), 162 (b-d), and 164) shall be applicable only with respect to taxable years beginning after December 31, 1941; except that in the case of income paid, credited or to be distributed or amounts paid, credited or to be distributed by an estate or trust the amendments made by this section shall be applicable only with respect to such income and such amounts paid, credited or to be distributed on or after the beginning of the first taxable year of the estate or trust, as the case may be, beginning after December 31, 1941."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 165. Employees' trusts—(a) Exemption from tax.

A trust forming part of a stock bonus, pension, or profit-sharing plan of an employer for the exclusive benefit of his employees or their beneficiaries shall not be taxable under this supplement and no other provision of this supplement shall apply with respect to such trust or to its beneficiary—

(1) if contributions are made to the trust by such employer, or employees, or both, for the purpose of distributing to such employees or their beneficiaries the corpus and income of the fund accumulated by the trust in accordance with such plan;

(2) if under the trust instrument it is impossible, at any time prior to the satisfaction of all liabilities with respect to employees and their beneficiaries under the trust, for any part of the corpus or income to be (within the taxable year or thereafter) used for, or diverted to, purposes other than for the exclusive benefit of his employees or their beneficiaries;

(3) if the trust, or two or more trusts, or the trust or trusts and annuity plan or plans are designated by the employer as constituting parts of a plan intended to qualify under this subsection which benefits either—

(A) 70 per centum or more of all the employees, or 80 per centum or more of all the employees who are eligible to benefit under the plan if 70 per centum or more of all the employees are eligible to benefit under the plan, excluding in each case employees who have been employed not more than a minimum period prescribed by the plan, not exceeding five years, employees whose customary employment is for not more than twenty hours in any one week, and employees whose customary employment is for not more than five months in any calendar year, or

(B) such employees as qualify under a classification set up by the employer and found by the Commissioner not to be discriminatory in favor of employees who are officers, shareholders, persons whose principal duties consist in supervising the work of other employees, or highly compensated employees; and

(4) if the contributions or benefits provided under the plan do not discriminate in favor of employees who are officers, shareholders, persons whose principal duties consist in supervising the work of other employees, or highly compensated employees.

(5) A classification shall not be considered discriminatory within the meaning of paragraphs (3) (B) or (4) of this subsection merely because it excludes employees the whole of whose remuneration constitutes "wages" under section 1426 (a) (1) (relating to the Federal Insurance Contributions Act) or merely because it is limited to salaried or clerical employees. Neither shall a plan be considered discriminatory within the meaning of such provisions merely because the contributions or benefits of or on behalf of the employees under the plan bear a uniform relationship to the total compensation, or

the basic or regular rate of compensation, of such employees, or merely because the contributions or benefits based on that part of an employee's remuneration which is excluded from "wages" by section 1426 (a) (1) differ from the contributions or benefits based on employee's remuneration not so excluded, or differ because of any retirement benefits created under State or Federal law.

(6) A plan shall be considered as meeting the requirements of paragraph (3) of this subsection during the whole of any taxable year of the plan if on one day in each quarter it satisfied such requirements.

(b) Taxability of beneficiary.

The amount actually distributed or made available to any distributee by any such trust shall be taxable to him, in the year in which so distributed or made available, under section 22 (b) (2) as if it were an annuity the consideration for which is the amount contributed by the employee, except that if the total distributions payable with respect to any employee are paid to the distributee within one taxable year of the distributee on account of the employee's separation from the service, the amount of such distribution to the extent exceeding the amounts contributed by the employee, shall be considered a gain from the sale or exchange of a capital asset held for more than 6 months.

(c) Treatment of beneficiary of trust not exempt under subsection (a).

Contributions to a trust made by an employer during a taxable year of the employer which ends within or with a taxable year of the trust for which the trust is not exempt under section 165 (a) shall be included in the gross income of an employee for the taxable year in which the contribution is made to the trust in the case of an employee whose beneficial interest in such contribution is nonforfeitable at the time the contribution is made. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 162 (a), 56 Stat. 862.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety, adding pars. (3–6) to subsec. (a), substituting new provisions in subsec. (b), and adding subsec. (c).

EFFECTIVE DATE

Section 162 (d) of act Oct. 21, 1942, cited to text, provided as follows:

"(d) The amendments made by this section (to sections 22 (b) (2) (B), 23 (p), 165 of this title and section 80a–3 (c) (13) of Title 15) shall be applicable as to both the employer and employees only with respect to taxable years of the employer beginning after December 31, 1941, except that—

"(1) In the case of a stock bonus, pension, profit-sharing, or annuity plan in effect on or before September 1, 1942,

"(A) such a plan shall not become subject to the requirements of section 165 (a) (3), (4), (5), and (6) until the beginning of the first taxable year beginning after December 31, 1942,

"(B) such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5), and (6) for the period beginning with the beginning of the first taxable year following December 31, 1942, and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943,

"(C) if the contribution of an employer to such a plan in the employer's taxable year beginning in 1942 exceeds the maximum amount deductible for such year under section 23 (p) (1), as amended by this section, the amount deductible in such year shall be not less than the sum of—

"(i) the amount paid in such taxable year prior to September 1, 1942, and deductible under section 23 (a) or 23 (p) prior to amendment by this section, and

"(ii) with respect to the amount paid in such taxable year on or after September 1, 1942, that proportion of the amount deductible for the taxable year under section 23 (p) (1), as amended by this section, which the number of months after August 31, 1942, in the taxable year bears to twelve.

"(2) In the case of a stock bonus, pension, profit sharing or annuity plan put into effect after September 1, 1942, such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5) and (6) for the period beginning with the date such plan is put into effect and ending December 31, 1943, if the plan satisfies such requirements by December 31, 1943."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 169. Common trust funds.

(c) Income of participants in fund—(1) Inclusions in net income.

(A) As part of its gains and losses from sales or exchanges of capital assets held for not more than 6 months, its proportionate share of the gains and losses of the common trust fund from sales or exchanges of capital assets held for not more than 6 months.

(B) As part of its gains and losses from sales or exchanges of capital assets held for more than 6 months, its proportionate share of the gains and losses of the common trust fund from sales or exchanges of capital assets held for more than 6 months.

* * * * *

(2) Credit for partially exempt interest.

The proportionate share of each participant in the amount of interest specified in section 25 (a) received by the common trust fund shall for the purposes of this Supplement be considered as having been received by such participant as such interest. If the common trust fund elects under section 125 to treat the premium on bonds, the interest on which is allowable as a credit under section 25 (a) (1) or (2), as amortizable, for the purposes of the preceding sentence the proportionate share of the participant of such interest received by the common trust fund shall be his proportionate share of such interest (determined without regard to this sentence) reduced by so much of the deduction under section 23 (v) as is attributable to such share.

(d) Computation of common trust fund income.

The net income of the common trust fund shall be computed in the same manner and on the same basis as in the case of an individual, except that—

(1) There shall be segregated the gains and losses from sales or exchanges of capital assets;

(2) After excluding all items of gain and loss from sales or exchanges of capital assets, there shall be computed—

(A) An ordinary net income which shall consist of the excess of the gross income over deductions; or

(B) An ordinary net loss which shall consist of the excess of the deductions over the gross income; (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 126 (e), 150 (f), 56 Stat. 824, 845.)

* * * * *

AMENDMENTS

1942—Subsecs. (c) (1) (A, B), (2) and (d) (1, 2) were amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 171. Income of an estate or trust in case of divorce, etc.—(a) Inclusion in gross income.

There shall be included in the gross income of a wife who is divorced or legally separated under a decree of divorce or of separate maintenance the amount of the income of any trust which such wife is entitled to receive and which, except for the provisions of this section, would be includible in the gross income of her husband, and such amount shall not, despite section 166, section 167, or any other provision of this chapter, be includible in the gross income of such husband. This subsection shall not apply to that part of any such income of the trust which the terms of the decree or trust instrument fix, in terms of an amount of money or a portion of such income, as a sum which is payable for the support of minor children of such husband. In case such income is less than the amount specified in the decree or instrument, for the purpose of applying the preceding sentence, such income, to the extent of such sum payable for such support, shall be considered a payment for such support.

(b) Wife considered a beneficiary.

For the purposes of computing the net income of the estate or trust and the net income of the wife described in section 22 (k) or subsection (a) of this section, such wife shall be considered as the beneficiary specified in this supplement. A periodic payment under section 22 (k) to any part of which the provisions of this supplement are applicable shall be included in the gross income of the beneficiary in the taxable year in which under this supplement such part is required to be included. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 120 (c), 56 Stat. 817.)

EFFECTIVE DATE

Section 120 (g) of act Oct. 21, 1942, cited to text, provided as follows: "(g) The amendments made by this section (to sections 22 (b) (2), (k), 23 (u), 25 (b) (2) (A), 171 and 3797 (a) (17)) shall be applicable only with respect to taxable years beginning after December 31, 1941; except that if the first taxable year beginning after December 31, 1941, of the husband does not begin on the same day as the first taxable year beginning after December 31, 1941, of the wife, such amendments shall first become applicable in the case of the husband on the first day of the wife's first taxable year beginning after December 31, 1941, regardless of the taxable year of the husband in which such day falls."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 172. Allowance of amortization deduction.

The benefit of the deduction for amortization of emergency facilities allowed by section 23 (t) shall be allowed to estates and trusts in the same manner and to the same extent as in the case of an individual. The allowable deduction shall be apportioned between the income beneficiaries and the fiduciary under regulations prescribed by the Commissioner with the approval of the Secretary. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 155 (g), 56 Stat. 851.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective as of Oct. 8, 1940, by section 155 (1) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT F.—PARTNERSHIPS

§ 182. Tax of partners.

* * * * *

(a) As part of his gains and losses from sales or exchanges of capital assets held for not more than 6 months, his distributive share of the gains and losses of the partnership from sales or exchanges of capital assets held for not more than 6 months.

(b) As part of his gains and losses from sales or exchanges of capital assets held for more than 6 months, his distributive share of the gains and losses of the partnership from sales or exchanges of capital assets held for more than 6 months. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 150 (g) (1), 56 Stat. 845.)

* * * * *

AMENDMENTS

1942—Subsecs. (a) and (b) were amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 183. Computation of partnership income.

(b) Segregation of items—(1) Capital gains and losses.

There shall be segregated the gains and losses from sales or exchanges of capital assets.

(2) Ordinary net income or loss.

After excluding all items of gain and loss from sales or exchanges of capital assets, there shall be computed—

(A) An ordinary net income which shall consist of the excess of the gross income over the deductions; or

(B) An ordinary net loss which shall consist of the excess of the deductions over the gross income. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 150 (g) (2) (A), 56 Stat. 845.)

* * * * *

AMENDMENTS

1942—Subsec. (b) (1, 2) was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 184. Credits against net income.

The partner shall, for the purpose of the normal tax, be allowed as a credit against his net income, in addition to the credits allowed to him under section 25, his proportionate share of such amounts (not in excess of the net income of the partnership) of interest specified in section 25 (a) as are received by the partnership. If the partnership elects under section 125 to treat the premium on bonds, the interest on which is allowable as a credit under section 25 (a) (1) or (2), as amortizable, for the purposes of the preceding sentence the partner's proportionate share of the interest received by the partnership shall be his proportionate share of such interest (determined without regard to this sentence) reduced by so much of the deduction under section 23 (v) as is attributable to such share. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 126 (f), 56 Stat. 825.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section by adding second sentence.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 190. Allowance of amortization deduction.

In the case of emergency facilities of a partnership, the benefit of the deduction for amortization allowed by section 23 (t) shall not be allowed to the members of a partnership but shall be allowed to the partnership in the same manner and to the same extent as in the case of an individual. (Added Oct. 21, 1942, 4:30 p. m., E .W. T., ch. 619, title I, § 155 (h), 56 Stat. 851.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective as of Oct. 8, 1940, by section 155 (1) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT G.—INSURANCE COMPANIES

§ 201. Life insurance companies—(a) Imposition of tax—(1) In general.

There shall be levied, collected, and paid for each taxable year upon the adjusted normal-tax net income (as defined in section 202) and upon the adjusted corporation surtax net income (as defined in section 203) of every life insurance company taxes at the rates provided in section 13 or section 14 (b) and in section 15 (b).

(2) Foreign life insurance companies.

A foreign life insurance company carrying on a life insurance business within the United States if with respect to its United States business it would qualify as a life insurance company under subsection (b) shall be taxable in the same manner as a domestic life insurance company except that the determinations necessary for the purposes of this chapter shall be made on the basis of the income, disbursements, assets, and liabilities reported in the annual statement for the taxable year of the United States business of such company on the form approved for life insurance companies by the National Association of Insurance Commissioners.

(3) No United States insurance business.

Foreign life insurance companies not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

(b) Definition of life insurance company.

When used in this chapter, the term "life insurance company" means an insurance company which is engaged in the business of issuing life insurance and annuity contracts (either separately or combined with health and accident insurance), or noncancellable contracts of health and accident insurance, and the life insurance reserves (as defined in subsection (c) (2)) plus unearned premiums and unpaid losses on noncancellable life, health, or accident policies not included in life insurance reserves, of which comprise more than 50 per centum of its total reserves. For the purpose of this subsection, total reserves means life insurance reserves, unearned premiums and unpaid losses not included in life insurance reserves, and all other insurance reserves required by law. For taxable years beginning after December 31, 1943, a burial or funeral benefit insurance company engaged directly in the manufacture of funeral supplies or the performance of funeral services shall not be taxable under this section but shall be taxable under section 204 or section 207.

(c) Other definitions.

In the case of a life insurance company—

(1) Gross income.

The term "gross income" means the gross amount of income received during the taxable year from interest, dividends, and rents.

(2) Life insurance reserves.

The term "life insurance reserves" means amounts which are computed or estimated on the basis of recognized mortality or morbidity tables and assumed rates of interest, and which are set aside to mature or liquidate, either by payment or reinsurance, future unaccrued claims arising from life insurance, annuity, and noncancellable health and accident insurance contracts (including life insurance or annuity contracts combined with noncancellable health and accident insurance) involving, at the time with respect to which the reserve is computed, life, health, or accident contingencies. Such life insurance reserves, except in the case of policies covering life, health, and accident insurance combined in one policy issued on the weekly premium payment plan, continuing for life and not subject to cancellation and except as hereinafter provided in the case of assessment life insurance, must also be required by law. In the case of an assessment life insurance company or association the term "life insurance reserves" includes sums actually deposited by such company or association with State or Territorial officers pursuant to law as guaranty or reserve funds, and any funds maintained under the charter or articles of incorporation or association, or bylaws approved by State Insurance Commissioner of such company or association exclusively for the payment of claims arising under certificates of membership or policies issued upon the assessment plan and not subject to any other use.

(3) Adjusted reserves.

The term "adjusted reserves" means life insurance reserves plus 7 per centum of that portion of such reserves as are computed on a preliminary term basis.

(4) Reserve earnings rate.

The term "reserve earnings rate" means a rate computed by adding 2.1125 per centum (65 per centum of 3¼ per centum) to 35 per centum of the average rate of interest assumed in computing life insurance reserves. Such average rate shall be calculated by multiplying each assumed rate of interest by the means of the amounts of the adjusted reserves computed at that rate at the beginning and end of the taxable year and dividing the sum of the products by the mean of the total adjusted reserves at the beginning and end of the taxable year.

(5) Reserve for deferred dividends.

The term "reserve for deferred dividends" means sums held at the end of the taxable year as a reserve for dividends (other than dividends payable during the year following the taxable year) the payment of which is deferred for a period of not less than five years from the date of the policy contract.

(6) Interest paid.

The term "interest paid" means—

(A) All interest paid within the taxable year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation under this chapter, and

(B) All amounts in the nature of interest, whether or not guaranteed, paid within the taxable year on insurance or annuity contracts (or contracts arising out of insurance or annuity contracts) which do not involve, at the time of payment, life, health, or accident contingencies.

(7) Net income.

The term "net income" means the gross income less—

(A) Tax-free interest.

The amount of interest received during the taxable year which under section 22 (b) (4) is excluded from gross income;

(B) Investment expenses.

Investment expenses paid during the taxable year. If any general expenses are in part assigned to or included in the investment expenses, the total deduction under this subparagraph shall not exceed one-fourth of 1 per centum of the mean of the book value of the invested assets held at the beginning and end of the taxable year plus one-fourth of the amount by which net income computed without any deduction for investment expenses allowed by this subparagraph, or for tax-free interest allowed by subparagraph (A), exceeds 3¾ per centum of the book value of the mean of the invested assets held at the beginning and end of the taxable year;

(C) Real estate expenses.

Taxes and other expenses paid during the taxable year exclusively upon or with respect to the real estate owned by the company, not including taxes assessed against local benefits of a kind tending to increase the value of the property assessed, and not including any amount paid out for new buildings, or for permanent improvements or betterments made to increase the value of any property. The deduction allowed by this paragraph shall be allowed in the case of taxes imposed upon a shareholder of a company upon his interest as shareholder, which are paid by the company without reimbursement from the shareholder, but in such cases no deduction shall be allowed the shareholder for the amount of such taxes;

(D) Depreciation.

A reasonable allowance, as provided in section 23 (*l*), for the exhaustion, wear and tear of property, including a reasonable allowance for obsolescence.

(d) Rental value of real estate.

The deduction under subsection (c) (7) (C) or (c) (7) (D) of this section on account of any real estate owned and occupied in whole or in part by a life insurance company, shall be limited to an amount which bears the same ratio to such deduction (com-

puted without regard to this subsection) as the rental value of the space not so occupied bears to the rental value of the entire property.

(e) Amortization of premium and accrual of discount.

The gross income, the deduction provided in section 201 (c) (7) (A) and the credit allowed against net income in section 26 (a) shall each be decreased by the appropriate amortization of premium and increased by the appropriate accrual of discount attributable to the taxable year on bonds, notes, debentures or other evidences of indebtedness held by a life insurance company. Such amortization and accrual shall be determined (1) in accordance with the method regularly employed by such company, if such method is reasonable, and (2) in all other cases, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary.

(f) Double deductions.

Nothing in this section or in section 202 or 203 shall be construed to permit the same items to be twice deducted.

(g) Credits under section 26.

For the purposes of this section, in computing normal tax net income and corporation surtax net income, the credits provided in section 26 shall be allowed in the manner and to the extent provided in sections 13 (a) and 15 (a). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 163 (a), 56 Stat. 867.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety, affecting provisions of former subsecs. (a) and (b) and adding new subsecs. (c-g).

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 202. Adjusted normal-tax net income—(a) Definition.

For the purposes of section 201, the term "adjusted normal-tax net income" means the normal-tax net income minus the reserve and other policy liability credit provided in subsection (b) and plus the amount of the adjustment for certain reserves provided in subsection (c).

(b) Reserve and other policy liability credit.

As used in this section the term "reserve and other policy liability credit" means an amount computed by multiplying the normal-tax net income by a figure, to be determined and proclaimed by the Secretary for each taxable year. This figure shall be based on such data with respect to life insurance companies for the preceding taxable year as the Secretary considers representative and shall be computed in accordance with the following formula: The ratio which (1) the aggregate of the sums of (A) 2 per centum of the reserves for deferred dividends, (B) interest paid, and (C) the product of (i) the mean of the adjusted reserves at the beginning and end of the taxable year and (ii) the reserve earnings rate bears to (2) the aggregate of the excess of net incomes computed without any deduction for tax-free interest, over the adjustment for certain reserves provided in subsection (c).

(c) Adjustment for certain reserves.

In the case of a life insurance company writing contracts other than life insurance or annuity contracts (either separately or combined with noncancellable health and accident insurance), the term "adjustment for certain reserves" means an amount equal to 3¼ per centum of the unearned premiums and unpaid losses on such other contracts which are not included in life insurance reserves. For the purposes of this subsection such unearned premiums shall not be considered to be less than 25 per centum of the net premiums written during the taxable year on such other contracts. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 163 (a), 56 Stat. 867.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 203. Adjusted corporation surtax net income—(a) Definition.

For the purposes of section 201, the term "adjusted corporation surtax net income" means the corporation surtax net income minus the reserve and other policy liability credit and plus the adjustment for certain reserves provided in section 202 (c).

(b) Reserve and other policy liability credit.

As used in this section, the term "reserve and other policy liability credit" means an amount computed by multiplying the corporation surtax net income by the figure determined and proclaimed under section 202 (b). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 163 (a), 56 Stat. 867.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 204. Insurance companies other than life or mutual—(a) Imposition of tax—(1) In general.

There shall be levied, collected, and paid for each taxable year upon the normal-tax net income and upon the corporation surtax net income of every insurance company (other than a life or mutual in-

surance company) and every mutual marine insurance company taxes at the rates specified in section 13 or section 14 (b) and in section 15 (b).

(2) Normal-tax and corporation surtax net income of foreign insurance companies other than life or mutual and foreign mutual marine.

In the case of a foreign insurance company (other than a life or mutual insurance company) and a foreign mutual marine insurance company, the normal-tax net income shall be the net income from sources within the United States minus the credit provided in section 26 (a), the credit provided in section 26 (b), and the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e) and the corporation surtax net income shall be the net income from sources within the United States minus the credit provided in section 26 (b) (computed by limiting such credit to 85 per centum of the net income reduced by the credit for income subject to the tax imposed by Subchapter E of Chapter 2 in lieu of 85 per centum of the adjusted net income so reduced), and minus the credit for income subject to the tax imposed by Subchapter E of Chapter 2 provided in section 26 (e).

(3) No United States insurance business.

Foreign insurance companies (other than a life or mutual insurance company) and foreign mutual marine insurance companies not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

(b) Definition of income, etc.

* * * * *

(5) Premiums earned.

"Premiums earned on insurance contracts during the taxable year" means an amount computed as follows:

From the amount of gross premiums written on insurance contracts during the taxable year, deduct return premiums and premiums paid for reinsurance. To the result so obtained add unearned premiums on outstanding business at the end of the preceding taxable year and deduct unearned premiums on outstanding business at the end of the taxable year. For the purposes of this subsection, unearned premiums shall include life insurance reserves, as defined in section 201 (c) (2), pertaining to the life, burial, or funeral insurance, or annuity business of an insurance company subject to the tax imposed by this section and not qualifying as a life insurance company under section 201 (b);

* * * * *

(c) Deductions allowed.

* * * * *

(5) Capital losses.

Capital losses to the extent provided in section 117 plus losses from capital assets sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. Capital assets shall be considered as sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders to the extent that the gross receipts from their sale or exchange are not greater than the excess, if any, for the taxable year of the sum of dividends and similar distributions paid to policyholders in their capacity as such, losses paid, and expenses paid over the sum of interest, dividends, rents, and net premiums received. In the application of section 117 (e) for the purposes of this section, the net capital loss for the taxable year shall be the amount by which losses for such year from sales or exchanges of capital assets exceeds the sum of the gains from such sales or exchanges and whichever of the following amounts is the lesser:

(A) the corporation surtax net income (computed without regard to gains or losses from sales or exchanges of capital assets); or

(B) losses from the sale or exchange of capital assets sold or exchanged to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders.

(6) Debts in the nature of agency balances and bills receivable which become worthless within the taxable year;

* * * * *

(10) Deductions (other than those specified in this subsection) as provided in section 23;

(11) Dividends and similar distributions paid or declared to policyholders in their capacity as such. The term "paid or declared" shall be construed according to the method of accounting regularly employed in keeping the books of the insurance company.

(d) Deductions of foreign corporations.

In the case of a foreign corporation the deductions allowed in this section shall be allowed to the extent provided in Supplement I in the case of a foreign corporation engaged in trade or business within the United States.

* * * * *

(f) Credits under section 26.

For the purposes of this section, in computing normal tax net income and corporation surtax net income, the credits provided in section 26 shall be allowed in the manner and to the extent provided in sections 13 (a) and 15 (a). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 124 (b), 160 (d), 164 (a–d), 56 Stat. 821, 861, 870–872.)

AMENDMENTS

1942—Subsecs. (a), (b) (5), (c) (5, 6), and (d) were amended and subsecs. (c) (11), and (f) were added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendments of subsecs. (a), (b) (5), (c) (5, 11) (d), and (f) by act Oct. 21, 1942, §§ 164 (a–c), 160 (d), 164 (d), cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendment of subsec. (c) (6) by act Oct. 21, 1942, cited to text, was made effective with respect to taxable years beginning after Dec. 31, 1938, by section 124 (d) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply

in any case where its application would be contrary to any treaty obligation of the United States."

CROSS REFERENCES

Stamp tax on policies written by foreign insurers, see section 1804 of this title.

§ 207. Mutual insurance companies other than life or marine—(a) Imposition of tax.

There shall be levied, collected, and paid for each taxable year upon the income of every mutual insurance company (other than a life or a marine insurance company and other than an interinsurer or reciprocal underwriter) a tax computed under paragraph (1) or paragraph (2) whichever is the greater and upon the income of every mutual insurance company (other than a life or a marine insurance company) which is an interinsurer or reciprocal underwriter, a tax computed under paragraph (3):

(1) If the corporation surtax net income is over $3,000 a tax computed as follows:

(A) Normal tax.

A normal tax on the normal-tax net income, computed at the rates provided in section 13 or section 14 (b), or 30 per centum of the amount by which the normal-tax net income exceeds $3,000, whichever is the lesser; plus

(B) Surtax.

A surtax on the corporation surtax net income, computed at the rates provided in section 15 (b), or 20 per centum of the amount by which the corporation surtax net income exceeds $3,000, whichever is the lesser.

(2) If for the taxable year the gross amount of income from interest, dividends, rents, and net premiums, minus dividends to policy holders, minus the interest which under section 22 (b) (4) is excluded from gross income, exceeds $75,000, a tax equal to the excess of—

(A) 1 per centum of the amounts so computed, or 2 per centum of the excess of the amount so computed over $75,000, whichever is the lesser, over

(B) the amount of the tax imposed under Subchapter E of Chapter 2.

(3) In the case of an interinsurer or reciprocal underwriter, if the corporation surtax net income is over $50,000 a tax computed as follows:

(A) Normal tax.

A normal tax on the normal-tax net income, computed at the rates provided in section 13 or section 14 (b), or 48 per centum of the amount by which the normal-tax net income exceeds $50,000, whichever is the lesser; plus

(B) Surtax.

A surtax on the corporation surtax net income, computed at the rates provided in section 15 (b), or 32 per centum of the amount by which the corporation surtax net income exceeds $50,000, whichever is the lesser.

(4) Gross amount received over $75,000 but less than $125,000.

If the gross amount received during the taxable year from interest, dividends, rents, and premiums (including deposits and assessments) is over $75,000 but less than $125,000, the amount ascertained under paragraph (1), paragraph (2) (A), and paragraph (3) shall be an amount which bears the same proportion to the amount ascertained under such paragraph, computed without reference to this paragraph, as the excess over $75,000 of such gross amount received bears to $50,000.

(5) Foreign mutual insurance companies other than life or marine.

In the case of a foreign mutual insurance company (other than a life or marine insurance company), the net income shall be the net income from sources within the United States and the gross amount of income from interest, dividends, rents, and net premiums shall be the amount of such income from sources within the United States.

(6) No United States insurance business.

Foreign mutual insurance companies (other than a life or marine insurance company) not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

(b) Definition of income, etc.

In the case of an insurance company subject to the tax imposed by this section—

(1) Gross investment income.

"Gross investment income" means the gross amount of income during the taxable year from interest, dividends, rents, and gains from sales or exchanges of capital assets to the extent provided in section 117;

(2) Net premiums.

"Net premiums" means gross premiums (including deposits and assessments) written or received on insurance contracts during the taxable year less return premiums and premiums paid or incurred for reinsurance. Amounts returned where the amount is not fixed in the insurance contract but depends upon the experience of the company or the discretion of the management shall not be included in return premiums but shall be treated as dividends to policyholders under paragraph (3);

(3) Dividends to policyholders.

"Dividends to policyholders" means dividends and similar distributions paid or declared to policyholders. The term "paid or declared" shall be construed according to the method regularly employed in keeping the books of the insurance company;

(4) Net income.

The term "net income" means the gross investment income less—

(A) Tax-free interest.

The amount of interest which under section 22 (b) (4) is excluded for the taxable year from gross income;

(B) Investment expenses.

Investment expenses paid or accrued during the taxable year. If any general expenses are in part assigned to or included in the investment expenses, the total deduction under this subparagraph shall not exceed one-fourth of 1 per centum of the mean

of the book value of the invested assets held at the beginning and end of the taxable year plus one-fourth of the amount by which net income computed without any deduction for investment expenses allowed by this subparagraph, or for tax-free interest allowed by subsection (b) (4) (A), exceeds 3¾ per centum of the book value of the mean of the invested assets held at the beginning and end of the taxable year;

(C) Real estate expenses.

Taxes and other expenses paid or accrued during the taxable year exclusively upon or with respect to the real estate owned by the company, not including taxes assessed against local benefits of a kind tending to increase the value of the property assessed, and not including any amount paid out for new buildings, or for permanent improvements or betterments made to increase the value of any property. The deduction allowed by this paragraph shall be allowed in the case of taxes imposed upon a shareholder of a company upon his interest as shareholder, which are paid or accrued by the company without reimbursement from the shareholder, but in such cases no deduction shall be allowed the shareholder for the amount of such taxes;

(D) Depreciation.

A reasonable allowance, as provided in section 23 (*l*), for the exhaustion, wear and tear of property, including a reasonable allowance for obsolescence;

(E) Interest paid or accrued.

All interest paid or accrued within the taxable year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation under this chapter.

(F) Capital losses.

Capital losses to the extent provided in section 117 plus losses from capital assets sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. Capital assets shall be considered as sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders to the extent that the gross receipts from their sale or exchange are not greater than the excess, if any, for the taxable year of the sum of dividends and similar distributions paid to policyholders, losses paid, and expenses paid over the sum of interest, dividends, rents, and net premiums received. In the application of section 117 (e) for the purposes of this section, the net capital loss for the taxable year shall be the amount by which losses for such year from sales or exchanges of capital assets exceeds the sum of the gains from such sales or exchanges and whichever of the following amounts is the lesser:

(i) the corporation surtax net income (computed without regard to gains or losses from sales or exchanges of capital assets); or

(ii) losses from the sale or exchange of capital assets sold or exchanged to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders.

(c) Rental value of real estate.

The deduction under subsection (b) (4) (C) or (b) (4) (D) of this section on account of any real estate owned and occupied in whole or in part by a mutual insurance company other than life or marine, shall be limited to an amount which bears the same ratio to such deduction (computed without regard to this subsection) as the rental value of the space not so occupied bears to the rental value of the entire property.

(d) Amortization of premium and accrual of discount.

The gross amount of income during the taxable year from interest, the deduction provided in subsection (b) (4) (A), and the credit allowed against net income in section 26 (a) shall each be decreased by the appropriate amortization of premium and increased by the appropriate accrual of discount attributable to the taxable year on bonds, notes, debentures or other evidences of indebtedness held by a mutual insurance company other than life or marine. Such amortization and accrual shall be determined (1) in accordance with the method regularly employed by such company, if such method is reasonable, and (2) in all other cases, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary.

(e) Deductions of foreign corporations.

In the case of a foreign corporation the deductions allowed in this section shall be allowed to the extent provided in Supplement I in the case of a foreign corporation engaged in trade or business within the United States.

(f) Double deductions.

Nothing in this section shall be construed to permit the same item to be twice deducted.

(g) Credits under section 26.

For the purposes of this section, in computing normal tax net income and corporation surtax net income, the credits provided in section 26 shall be allowed in the manner and to the extent provided in sections 13 (a) and 15 (a). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 165 (b), 56 Stat. 872.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

CROSS REFERENCES

Stamp tax on policies written by foreign insurers, see section 1804 of this title.

§ 208. Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 163 (b) (2), 56 Stat. 870.

Section related to benefit of deduction allowed to insurance companies for net operating losses.

EFFECTIVE DATE

The repeal of this section by act Oct. 21, 1942, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT H.—NONRESIDENT ALIEN INDIVIDUALS

§ 211. Tax on nonresident alien individuals—(a) No United States business or office—(1) General rule—(A) Imposition of tax.

There shall be levied, collected, and paid for each taxable year, in lieu of the tax imposed by sections 11 and 12 upon the amount received, by every nonresident alien individual not engaged in trade or business within the United States, from sources within the United States as interest (except interest on deposits with persons carrying on the banking business), dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income, a tax of 30 per centum of such amount, except that such rate shall be reduced, in the case of a resident of any country in North, Central, or South America, or in the West Indies, or of Newfoundland, to such rate (not less than 5 per centum) as may be provided by treaty with such country.

(2) Aggregate more than $15,400.

The tax imposed by paragraph (1) shall not apply to any individual if the aggregate amount received during the taxable year from the sources therein specified is more than $15,400.

(3) Residents of certain countries.

The provisions of paragraph (2) shall not apply to a resident of any country in North, Central, or South America, or in the West Indies, or of Newfoundland, so long as there is in effect with such country a treaty which provides otherwise.

(b) United States business or office.

A nonresident alien individual engaged in trade or business in the United States shall be taxable without regard to the provisions of subsection (a). As used in this section, section 119, section 143, section 144, and section 231, the phrase "engaged in trade or business within the United States" includes the performance of personal services within the United States at any time within the taxable year, but does not include the performance of personal services for a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, by a nonresident alien individual temporarily present in the United States for a period or periods not exceeding a total of ninety days during the taxable year and whose compensation for such services does not exceed in the aggregate $3,000. Such phrase does not include the effecting, through a resident broker, commission agent, or custodian, of transactions in the United States in commodities (if of a kind customarily dealt in on an organized commodity exchange, if the transaction is of the kind customarily consummated at such place, and if the alien, partnership, or corporation has no office or place of business in the United States at any time during the taxable year through which or by the direction of which such transactions in commodities are effected), or in stocks or securities.

(c) No United States business or office and gross income of more than $15,400.

A nonresident alien individual not engaged in trade or business within the United States who has a gross income for any taxable year of more than $15,400 from the sources specified in subsection (a) (1), shall be taxable without regard to the provisions of subsection (a) (1), except that—

(1) The gross income shall include only income from the sources specified in subsection (a) (1);

(2) The deductions (other than the so-called "charitable deduction" provided in section 213 (c)) shall be allowed only if and to the extent that they are properly allocable to the gross income from the sources specified in subsection (a) (1);

(3) The aggregate of the normal and surtax under sections 11 and 12 shall, in no case, be less than 30 per centum of the gross income from the sources specified in subsection (a) (1); and

(4) This subsection shall not apply to a resident of any country in North, Central, or South America, or in the West Indies, or of Newfoundland, so long as there is in effect with such country a treaty which provides otherwise. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, §§ 105, 109, 55 Stat. 694, 695; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 106, 160 (d, e), 167, 56 Stat. 807, 808, 861, 875.)

AMENDMENTS

1942—Subsecs. (a), (1) (A), (2), (b) and (c) were amended by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) (1) amended by act Sept. 20, 1941, §§ 105 (a), 109 (a), cited to text. Said section 105 (a) affected only par. (A).

Subsec. (a) (2) amended by act Sept. 20, 1941, § 105 (b), cited to text.

Subsec. (a) (3) amended by act Sept. 20, 1941, § 109 (b), cited to text.

Subsec. (c) amended by act Sept. 20, 1941, §§ 105 (c), 109 (c), cited to text. Said section 109 (c) affected only par. (4).

EFFECTIVE DATE

Amendment of subsec. (a) (1) (A) by act Oct. 21, 1942, § 106 (a), cited to text, substituting "30 per centum" for "27½ per centum", was made applicable with respect to amounts received after the ninth day after Oct. 21, 1942, 4:30 p. m., E. W. T., regardless of whether the taxable year of the recipient begins before Jan. 1, 1942, or after Dec. 31, 1941, by section 106 (a) of said act Oct. 21, 1942.

Amendment of subsec. (a) (2) by act Oct. 21, 1942, § 106 (b), cited to text, substituting "$15,400" for "$23,000", was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Amendments of subsecs. (a) (1) (A) and (c), striking out "and not having an office or place of business therein", and subsec. (b) affecting last sentence, by act Oct. 21, 1942, §§ 160 (e), 167, cited to text, were made applicable to

taxable years beginning after Dec. 31, 1941, by section 101 thereof.

In the application of the amendment to subsec. (c) by act Oct. 21, 1942, § 106 (c) cited to text, substituting "$15,400" for "$23,000" and "30" for "27½", it was provided that the rate should be 27½ per centum with respect to the period ending with the ninth day after Oct. 21, 1942, 4:30 p. m., E. W. T., and should be 30 per centum with respect to the period after such day.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

§ 214. Credits against net income.

In the case of a nonresident alien individual the personal exemption allowed by section 25 (b) (1) of this chapter shall, except as hereinafter provided in the case of a resident of a contiguous country, be only $500. In the case of a nonresident alien individual residing in a contiguous country who is married and living with husband or wife or who is the head of a family, the personal exemption shall be that specified in section 25 (b) if such contiguous country allows to citizens of the United States not residing in such country who are married and living with husband or wife and to citizens of the United States not residing in such country who are heads of families the same personal exemption as that allowed citizens of such country who are married and living with husband or wife or who are heads of families, as the case may be. The credit for dependents allowed by section 25 (b) (2) shall not be allowed in the case of a nonresident alien individual unless he is a resident of a contiguous country. (As amended Sept. 20, 1941, 12:15 p. m. E. S. T., ch. 412, title I, § 111 (b), 55 Stat. 696; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 131 (a) (2), 56 Stat. 828.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

1941—Act Sept. 20, 1941, cited to text, substituted "$750" for "$800".

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

§ 219. Partnerships.

For the purpose of this chapter, a nonresident alien individual shall be considered as being engaged in a trade or business within the United States if the partnership of which he is a member is so engaged. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 160 (f), 56 Stat. 861.)

AMENDMENTS

1942—Words "and as having an office or place of business within the United States if the partnership of which he is a member has such an office or place of business", were omitted by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT I.—FOREIGN CORPORATIONS

§ 231. Tax on foreign corporations—(a) Nonresident corporations—(1) Imposition of tax.

There shall be levied, collected, and paid for each taxable year, in lieu of the tax imposed by sections 13 and 14, upon the amount received by every foreign corporation not engaged in trade or business within the United States, from sources within the United States as interest (except interest on deposits with persons carrying on the banking business), dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income, a tax of 30 per centum of such amount, except that in the case of corporations organized under the laws of any country in North, Central, or South America, or in the West Indies, or of Newfoundland such rate with respect to dividends shall be reduced to such rate (not less than 5 per centum) as may be provided by treaty with such country.

(b) Resident corporations.

A foreign corporation engaged in trade or business within the United States shall be taxable as provided in section 14 (c) (1) and section 15. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, §§ 104 (d), 106, 109a, 55 Stat. 694, 695; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 107, 160 (d, e), 56 Stat. 808, 861.)

* * * * *

AMENDMENTS

1942—Subsecs. (a) and (b) were amended by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) (1) was amended by act Sept. 20, 1941, §§ 106, 109 (a), cited to text.

Subsec. (b) was amended by act Sept. 20, 1941, § 104 (d), cited to text.

EFFECTIVE DATE

Amendment of subsec. (a), substituting "30" per centum for "27½", by act Oct. 21, 1942, § 107, cited to text, was made applicable with respect to amounts received after the ninth day after Oct. 21, 1942, 4:30 p. m., E. W. T., regardless of whether the taxable year of the recipient begins before Jan. 1, 1942, or after Dec. 31, 1941, by section 107 of said act Oct. 21, 1942.

Amendments of subsecs. (a) and (b), striking out "and not having an office or place of business therein" from subsec. (a), and "or having an office or place of business therein" from subsec. (b), by act Oct. 21, 1942, § 160 (d, e), cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

§ 238. Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 159 (c), 56 Stat. 860.

Section related to affiliation of foreign corporation with any other corporation.

EFFECTIVE DATE

The repeal of this section by act Oct. 21, 1942, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT J.—POSSESSIONS OF THE UNITED STATES

§ 251. Income from sources within possessions of United States.

(c) Tax in case of corporations—(1) Corporation tax.

A domestic corporation entitled to the benefits of this section shall be subject to tax under section 13 or section 14 (b), and under section 15.

* * * * *

(e) Deductions.

(1) Citizens of the United States entitled to the benefits of this section shall have the same deductions as are allowed by Supplement H in the case of a nonresident alien individual engaged in trade or business within the United States.

(2) Domestic corporations entitled to the benefits of this section shall have the same deductions as are allowed by Supplement I in the case of a foreign corporation engaged in trade or business within the United States.

(f) Credits against net income.

A citizen of the United States entitled to the benefits of this section shall be allowed a personal exemption of only $500 and shall not be allowed the credit for dependents provided in section 25 (b) (2).

* * * * *

(i) Repealed. Oct 21, 1942, 4:30 p.m., E. W. T., ch. 619, title I, § 159 (d), 56 Stat. 860.

(As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, §§ 104 (e), 111 (c), 55 Stat. 694, 696; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 131 (a) (3), 159 (d), 160 (d), 56 Stat. 828, 860, 861.)

AMENDMENTS

1942—Subsecs. (e) and (f) were amended and (i) repealed by act Oct. 21, 1942, cited to text.

1941—Subsec. (c) (1) was amended by act Sept. 20, 1941, § 104 (e), cited to text.

Subsec. (f) was amended by act Sept. 20, 1941, § 111 (c), cited to text, which substituted "$750", for "$800".

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

SUPPLEMENT K.—CHINA TRADE ACT CORPORATIONS

§ 261. Taxation in general—(a) Corporation tax.

A corporation organized under the China Trade Act, 1922 (42 Stat. 849; U. S. C., 1934 ed., title 15, ch. 4), shall be subject to tax under section 13 or section 14 (b), and under section 15. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 104 (f) (1), 55 Stat. 694.)

* * * * *

AMENDMENTS

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 262. Credit against net income—(a) Allowance of credit.

For the purpose only of the taxes imposed by sections 13, 14, 15, and 600 of this title and section 106 of the Revenue Act of 1935 there shall be allowed, in the case of a corporation organized under the China Trade Act, 1922, in addition to the credits against net income otherwise allowed such corporation, a credit against the net income of an amount equal to the proportion of the net income derived from sources within China (determined in a similar manner to that provided in section 119) which the par value of the shares of stock of the corporation owned on the last day of the taxable year by (1) persons resident in China, the United States, or possessions of the United States, and (2) individual citizens of the United States or China wherever resident, bears to the par value of the whole number of shares of stock of the corporation outstanding on such date: *Provided*, That in no case shall the diminution, by reason of such credit, of the tax imposed by such section 13, 14, or 15 (computed without regard to this section) exceed the amount of the special dividend certified under subsection (b) of this section; and in no case shall the diminution, by reason of such credit, of the tax imposed by such section 106 or 600 (computed without regard to this section) exceed the amount by which such special dividend exceeds the diminution permitted by this section in the tax imposed by such section 13, 14, or 15. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 104 (f) (2), 55 Stat. 694.)

* * * * *

AMENDMENTS

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 264. Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 159 (e), 56 Stat. 860.

Section related to affiliation of China Trade Act corporations, with other corporations.

EFFECTIVE DATE

The repeal of this section by act Oct. 21, 1942, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT L.—ASSESSMENT AND COLLECTION OF DEFICIENCIES

§ 272. Procedure in general—(a) (1) Petition to Board of Tax Appeals.

If in the case of any taxpayer, the Commissioner determines that there is a deficiency in respect of the tax imposed by this chapter, the Commissioner is authorized to send notice of such deficiency to the taxpayer by registered mail. Within ninety days after such notice is mailed (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day) the taxpayer may file a petition with the Board of Tax Appeals for a redetermination of the deficiency. No assessment of a deficiency in respect of the tax imposed by this chapter and no distraint or proceeding in court for its collection shall be made, begun, or prosecuted until such notice has been mailed to the taxpayer, nor until the expiration of such ninety-day period, nor, if a petition has been filed with the Board, until the decision of the Board has become final. Notwithstanding the provisions of section 3653 (a) the making of such assessment or the beginning of such proceeding or distraint during the time such prohibition is in force may be enjoined by a proceeding in the proper court. In the case of a joint return filed by husband and wife such notice of deficiency may be a single joint notice, except that if the Commissioner has been notified by either spouse that separate residences have been established, then, in lieu of the single joint notice, duplicate originals of the joint notice must be sent by registered mail to each spouse at his last known address. If the notice is addressed to a person outside the States of the Union and the District of Columbia, the period specified in this paragraph shall be one hundred and fifty days in lieu of ninety days. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 168 (a), 56 Stat. 876.)

* * * * *

AMENDMENTS

1942—Subsec. (a) (1) was amended by act Oct. 21, 1942, cited to text, which added sentence beginning "If the notice is addressed."

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable with respect to notices of deficiency mailed after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 168 (b) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

§§ 273, 274, 277.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

SUPPLEMENT M.—INTEREST AND ADDITIONS TO THE TAX

§ 291. Failure to file return.

(a) In case of any failure to make and file return required by this chapter, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the tax: 5 per centum if the failure is for not more than thirty days with an additional 5 per centum for each additional thirty days or fraction thereof during which such failure continues, not exceeding 25 per centum in the aggregate. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, in which case the amount so added shall be collected in the same manner as the tax. The amount added to the tax under this section shall be in lieu of the 25 per centum addition to the tax provided in section 3612 (d) (1).

(b) For minimum addition to the tax for failure of withholding agent to make and file return required by Part II of Subchapter D, see section 470 (c). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (f) (4), 56 Stat. 893.)

AMENDMENTS

1942—Subsec. (a) was so designated and subsec. (b) was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective Jan. 1, 1943, applicable to all wages (as defined in Part II of Subchapter D) paid on or after such date, by section 172 (g) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT O.—OVERPAYMENTS

§ 322. Refunds and credits—(a) Authorization—(1) Overpayment.

Where there has been an overpayment of any tax imposed by this chapter, the amount of such overpayment shall be credited against any income, war-profits, or excess-profits tax or installment thereof then due from the taxpayer, and any balance shall be refunded immediately to the taxpayer.

(2) Excessive withholding.

Where the amount of the tax withheld at the source under Part II of Subchapter D exceeds the tax imposed by this chapter (after allowance of the credits provided by sections 31, 32, and 453), the amount of such excess shall be credited against any income tax or installment thereof then due from the taxpayer, and any balance thereof shall be refunded immediately to the taxpayer.

(b) Limitation on allowance.

* * * * *

(2) Limit on amount of credit or refund.

The amount of the credit or refund shall not exceed the portion of the tax paid—

(A) If a return was filed by the taxpayer, and the claim was filed within three years from the time the return was filed, during the three years immediately preceding the filing of the claim.

(B) If a claim was filed, and (i) no return was filed, or (ii) if the claim was not filed within three years from the time the return was filed by the taxpayer, during the two years immediately preceding the filing of the claim.

(C) If no claim was filed and the allowance of credit or refund is made within three years from the time the return was filed by the taxpayer, during the three years immediately preceding the allowance of the credit or refund.

(D) If no claim was filed, and (i) no return was filed or (ii) the allowance of the credit or refund is not made within three years from the time the return was filed by the taxpayer, during the two years immediately preceding the allowance of the credit or refund.

(3) Exceptions in the case of waivers.

If both the Commissioner and the taxpayer have, within the period prescribed in paragraph (1) for the filing of a claim for credit or refund, agreed in writing under the provisions of section 276 (b) to extend beyond the period prescribed in section 275 the time within which the Commissioner may make an assessment, the period within which a claim for credit or refund may be filed, or credit or refund allowed or made if no claim is filed, shall be the period within which the Commissioner may make an assessment pursuant to such agreement or any extension thereof, and six months thereafter, except that the provisions of paragraph (1) shall apply to any claim filed, or credit or refund allowed or made, before the execution of such agreement. The amount of the credit or refund shall not exceed the total of the portions of tax paid (A) during the two years immediately preceding the execution of such agreement, or, if such agreement was executed within three years from the time the return was filed, during the three years immediately preceding the execution of such agreement, (B) after the execution of the agreement and before the expiration of the period within which the Commissioner might make an assessment pursuant to such agreement or any extension thereof, and (C) during six months after the expiration of such period, except that the provisions of paragraph (2) shall apply to any claim filed, or credit or refund allowed, before the execution of the agreement. If any portion of the tax is paid after the expiration of the period within which the Commissioner might make an assessment pursuant to such agreement, and if no claim for credit or refund is filed after the time of such payment and before the end of six months after the expiration of such period, then credit or refund may be allowed or made if a claim therefor is filed by the taxpayer within six months from the time of such payment, or, if no claim is filed within such six-month period after the payment, if the credit or refund is allowed or made within such period, but the amount of the credit or refund shall not exceed the portion of the tax paid during the six months immediately preceding the filing of the claim, or, if no claim was filed (and the credit or refund is allowed after six months after the expiration of the period within which the Commissioner might make an assessment), during the six months immediately preceding the allowance of the credit or refund.

(4) Return considered filed on due date.

For the purposes of this subsection, a return filed before the last day prescribed by law for the filing thereof shall be considered as filed on such last day. For the purposes of paragraphs (2) and (3) of this subsection, and for the purposes of subsection (d) of this section, an advance payment of any portion of the tax made at the time such return was filed shall be considered as made on the last day prescribed by law for the payment of the tax or, if the taxpayer elected to pay the tax in installments, on the last day prescribed for the payment of the first installment. For the purposes of this paragraph, the last day prescribed by law for filing the return or paying the tax shall be determined without regard to any extension of time granted the taxpayer.

(5) Special period of limitation with respect to bad debts and worthless securities.

If the claim for credit or refund relates to an overpayment on account of—

(A) the deductibility by the taxpayer, under section 23 (k) (1), section 23 (k) (4), or section 204 (c), of a debt as a debt which became worthless, or, under section 23 (g) (2) or (k) (2), of a loss from worthlessness of a security, or

(B) the effect that the deductibility of a debt or loss described in subparagraph (A) has on the application to the taxpayer of a carry-over or of a carry-back,

in lieu of the three-year period of limitation prescribed in paragraph (1), the period shall be 7 years from the date prescribed by law for filing the return for the year with respect to which the claim is made. In the case of such a claim, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in paragraph (2) or paragraph (3), whichever is applicable, to the extent of the amount of the overpayment attributable to the deductibility of items described in this paragraph.

* * * * *

(d) Overpayment found by Board.

If the Board finds that there is no deficiency and further finds that the taxpayer has made an overpayment of tax in respect of the taxable year in respect of which the Commissioner determined the deficiency, the Board shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the Board has become final, be credited or refunded to the taxpayer. No such credit or refund shall be made

of any portion of the tax unless the Board determines as part of its decision (1) that such portion was paid (A) within two years before the filing of the claim, the mailing of the notice of deficiency, or the execution of an agreement by both the Commissioner and the taxpayer pursuant to section 276 (b) to extend beyond the time prescribed in section 275 the time within which the Commissioner might assess the tax, whichever is earliest, or (B) within three years before the filing of the claim, the mailing of the notice of deficiency, or the execution of the agreement, whichever is earliest, if the claim was filed, the notice of deficiency mailed, or the agreement executed within three years from the time the return was filed by the taxpayer, or (C) after the execution of such an agreement and before the expiration of the period within which the Commissioner might make an assessment pursuant to such agreement or any extension thereof, or (D) after the mailing of the notice of deficiency; or (2), if such portion was not paid within the period described in clause (1), but the notice of deficiency was mailed within seven years from the time prescribed for the filing of the return, or a claim described in subsection (b) (5) was filed, that such portion does not exceed the amount of the overpayment attributable to the deductibility of items described in subsection (b) (5).

(e) Presumption as to date of payment.

For the purposes of this section, any tax actually withheld and collected at the source under Part II of Subchapter D shall, in respect of the recipient of the income, be deemed to have been paid by him on the fifteenth day of the third month following the close of his taxable year in which such tax was so withheld and collected; except that in the case of a nonresident alien individual, it shall be deemed to have been paid by him on the fifteenth day of the sixth month following the close of his taxable year.

(f) Tax withheld at source.

For refund or credit in case of withholding agent, see sections 143 (f) and 466 (f). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 169 (a, b), 172 (e), 56 Stat. 876, 877, 893.)

AMENDMENTS

1942—Subsecs. (a), (b) (2–5), (d) and (f) were amended and subsec. (e) amended and redesignated (f) and new subsec. (e) inserted by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendments of subsecs. (a), (e) and (f) by act Oct. 21, 1942, § 172 (e), cited to text, were made effective Jan. 1, 1943, applicable to all wages (as defined in Part II of Subchapter D) paid on or after such date, by section 172 (g) thereof.

Amendment of subsec. (b) by act Oct. 21, 1942, § 169 (b), cited to text, inserting par. (5), was made applicable to taxable years beginning after Dec. 31, 1938, by section 169 (c) thereof.

Amendments of subsecs. (b) (2–5) and (d) by act Oct. 21, 1942, § 169 (a) (b), cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

§ 336. Supplement P net income.

* * * * *

(c) 1941 capital loss carry-over denied.

The net income shall be computed without regard to section 117 (e) (2).

(d) Income not placed on annual basis.

The net income shall be computed without regard to section 47 (c). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 135 (b) (2), 150 (h), 56 Stat. 835, 845.)

AMENDMENTS

1942—Subsec. (c) was amended and subsec. (d) was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 337. Corporation income taxed to United States shareholders.

* * * * *

(c) Credit for obligations of United States and its instrumentalities.

Each United States shareholder shall be allowed a credit against net income, for the purpose of the tax imposed by sections 11, 13, 14, 201, 204, 207, or 362, of his proportionate share of the interest specified in section 25 (a) (1) or (2) which is included in the gross income of the company otherwise than by the application of the provisions of section 334 (b) (relating to the inclusion in the gross income of a foreign personal holding company of its distributive share of the undistributed Supplement P net income of another foreign personal holding company in which it is a shareholder). If the foreign personal holding company elects under section 125 to treat the premium on bonds, the interest on which is allowable as a credit under section 25 (a) (1) or (2), as amortizable, for the purposes of the preceding sentence each United States shareholder's proportionate share of such interest received by the foreign personal holding company shall be his proportionate share of such interest (determined without regard to this sentence) reduced by so much of the deduction under section 23 (v) as is attributable to such share. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 126 (g), 56 Stat. 825.)

* * * * *

AMENDMENTS

1942—Subsec. (c) was amended by act Oct. 21, 1942, cited to text, which inserted new sentence at end thereof.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT Q.—REGULATED INVESTMENT COMPANIES

AMENDMENTS

Title of supplement was amended by act Oct. 21, 1942, § 170 (a), which substituted "Regulated" for "Mutual."

§ 361. Definition—(a) In general.

For the purposes of this chapter, the term "regulated investment company" means any domestic corporation (whether chartered or created as an investment trust, or otherwise), other than a personal holding company as defined in section 501, which at all times during the taxable year is registered under the Investment Company Act of 1940 (54 Stat. 789, 15 U. S. C., 1940 ed. secs. 80 a–1 to 80 b–2),[1] or that Act, as amended,[1] either as a management company or as a unit investment trust, or which is a common trust fund or similar fund excluded by section 3 (c) (3) of such Act[2] from the definition of "investment company" and is not included in the definition of "common trust fund" by section 169.

(b) Limitations.

Despite the provisions of subsection (a), a corporation shall not be considered a regulated investment company for any taxable year unless—

(1) At least 90 per centum of its gross income is derived from dividends, interest, and gains from the sale or other disposition of stock or securities; and

(2) Less than 30 per centum of its gross income is derived from the sale or other disposition of stock or securities held for less than three months; and

(3) At the close of each quarter of the taxable year (A) at least 50 per centum of the value of its total assets is represented by cash and cash items (including receivables), Government securities, securities of other regulated investment companies, and other securities for the purposes of this calculation limited in respect of any one issuer to an amount not greater in value than 5 per centum of the value of the total assets of the taxpayer and to not more than 10 per centum of the outstanding voting securities of such issuer, and (B) not more than 25 per centum of the value of its total assets is invested in the securities (other than Government securities or the securities of other regulated investment companies) of any one issuer, or of two or more issuers which the taxpayer controls and which are determined, under regulations prescribed by the Commissioner with the approval of the Secretary, to be engaged in the same or similar trades or businesses or related trades or businesses. For the purposes of clause (B), in ascertaining the value of the taxpayer's investment in the securities of an issuer, there shall be included its proper proportion of the investment of any other corporation, a member of a controlled group, in the securities of such issuer, as determined under regulations prescribed by the Commissioner and approved by the Secretary. The term "controls", as used in this paragraph, means the ownership in a corporation of 20 per centum or more of the total combined voting power of all classes of stock entitled to vote. The term "controlled group", as used in this paragraph, means one or more chains of corporations connected through stock ownership with the taxpayer if (i) 20 per centum or more of the total combined voting power of all classes of stock entitled to vote of each of the corporations (except the taxpayer) is owned directly by one or more of the other corporations, and (ii) the taxpayer owns directly 20 per centum or more of the total combined voting power of all classes of stock entitled to vote, of at least one of the other corporations. The term "value" as used in this paragraph means, with respect to securities (other than those of majority-owned subsidiaries) for which market quotations are readily available, the market value of such securities; and with respect to other securities and assets, fair value as determined in good faith by the board of directors, except that in the case of securities of majority-owned subsidiaries which are investment companies such fair value shall not exceed market value or asset value, whichever is higher. All other terms used in the preceding provisions of this paragraph shall have the same meaning as when used in the Investment Company Act of 1940, or that Act as amended.[1] A corporation which meets the foregoing requirements of this paragraph at the close of any quarter shall not lose its status as a regulated investment company because of a discrepancy during a subsequent quarter between the value of its various investments and such requirements unless such discrepancy exists immediately after the acquisition of any security or other property and is wholly or partly the result of such acquisition. A corporation which does not meet such requirements at the close of any quarter by reason of a discrepancy existing immediately after the acquisition of any security or other property which is wholly or partly the result of such acquisition during such quarter shall not lose its status for such quarter as a regulated investment company if such discrepancy is eliminated within thirty days after the close of such quarter and in such cases it shall be considered to have met such requirements at the close of such quarter for the purposes of applying the preceding sentence. A corporation which meets such requirements at the close of its first full quarter after the date of the enactment of the Revenue Act of 1942,[3] or eliminates any discrepancy between the value of its investments and such requirements existing at the close of such quarter within thirty days thereafter, shall be deemed to have met such requirements at all previous times; and

(4) It files with its return for the taxable year an election to be a regulated investment company or has made such election for a previous taxable year which began after December 31, 1941. (As amended

[1] Investment Company Act of 1940 constitutes sections 80a–1 to 80a–52 of Title 15, and sections 72 (a), last sentence, and 107 (f) of Title 11.

[2] Section 80a–3 (c) (3) of Title 15.

[3] Revenue Act of 1942 was enacted Oct. 21, 1942, 4:30 p. m., E. W. T.

Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 170 (a), 56 Stat. 878.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety, making it applicable to regulated investment companies instead of mutual investment companies.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

RETROACTIVE PROVISIONS

Earnings and profits of a mutual investment company between Dec. 31, 1935, and Jan. 1, 1942, see note under section 362.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 362. Tax on regulated investment companies—(a) Earnings and profits.

The earnings and profits of a regulated investment company for any taxable year beginning after December 31, 1941 (but not its accumulated earnings and profits) shall not be reduced by any amount which is not allowable as a deduction in computing its net income for such taxable year.

(b) Method of taxation of companies and shareholders.

In the case of a regulated investment company which distributes during the taxable year to its shareholders as taxable dividends other than capital gain dividends an amount not less than 90 per centum of its net income for the taxable year computed without regard to net long-term and net short-term capital gains, and complies for such year with all rules and regulations prescribed by the Commissioner, with the approval of the Secretary, for the purpose of ascertaining the actual ownership of its outstanding stock:

(1) Its Supplement Q net income shall be its adjusted net income (computed by excluding the excess, if any, of the net long-term capital gain over the net short-term capital loss, and without the net operating loss deduction provided in section 23 (s)) minus the basic surtax credit (excluding capital gain dividends) computed under section 27 (b) without the application of paragraphs (2) and (3). For the purposes of this paragraph, the net income shall be computed without regard to section 47 (c).

(2) Its Supplement Q surtax net income shall be its net income (computed by excluding the excess, if any, of the net long-term capital gain over the net short-term capital loss, and without the net operating loss deduction provided in section 23 (s)) minus the dividends (other than capital gain dividends) paid during the taxable year increased by the consent dividends credit provided by section 28. For the purposes of this paragraph and paragraph (5) the amount of dividends paid shall be computed in the same manner as provided in subsections (d), (e), (f), (g), (h), and (i) of section 27 for the purpose of the basic surtax credit provided in section 27. For the purposes of this paragraph the net income shall be computed without regard to section 47 (c).

(3) There shall be levied, collected, and paid for each taxable year upon its Supplement Q net income a tax equal to 24 per centum of the amount thereof.

(4) There shall be levied, collected, and paid for each taxable year upon its Supplement Q surtax net income a tax equal to 16 per centum of the amount thereof.

(5) There shall be levied, collected, and paid for each taxable year a tax of 25 per centum of the excess, if any, of the net long-term capital gain over the sum of the net short-term capital loss and the amount of capital gain dividends paid during the year.

(6) A capital gain dividend shall be treated by the shareholders as gains from the sale or exchange of capital assets held for more than 6 months.

(7) A capital gain dividend means any dividend or part thereof which is designated by the company as a capital gain dividend in a written notice mailed to its shareholders at any time prior to the expiration of thirty days after close of its taxable year. If the aggregate amount so designated with respect to a taxable year of the company is greater than the excess of the net long-term capital gain over the net short-term capital loss of the taxable year, the portion of each distribution which shall be a capital gain dividend shall be only that proportion of the amount so designated which such excess of the net long-term capital gain over the net short-term capital loss bears to the aggregate amount so designated. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 103 (e), 55 Stat. 693; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 170 (a), 56 Stat. 878.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety, making it applicable to regulated investment companies instead of mutual investment companies.

1941—Subsec. (b) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Provisions of section 8 of act June 25, 1940, cited to text, were repeated in section 108 of act Sept. 20, 1941, and section 109 of act Oct. 21, 1942, also cited.

RETROACTIVE PROVISIONS RELATING TO EARNINGS AND PROFITS

Section 170 (c) of act Oct. 21, 1942, cited to text, provided as follows:

"(c) For any taxable year beginning after December 31, 1935, and before January 1, 1942, of a corporation which filed an income tax return as a mutual investment company, the earnings and profits of such corporation for such taxable year (but not its accumulated earnings and profits) shall not be reduced by any amount which is not allowable as a deduction in computing its net income for such taxable year; except that this subsection shall not result in earnings and profits of the taxable year in excess of the aggregate of the distributions made by the corporation to its shareholders during the taxable year exclusive of the amounts, if any, which the corporation advised its shareholders to be nontaxable for Federal income tax purposes."

§ 363. Omitted. Oct. 21, 1942, 4:30 p. m., E. W. T, ch. 619, title I, § 170 (a), 56 Stat. 878.

AMENDMENTS

Section, relating to surtax on mutual investment companies, was added to Supplement Q of this chapter by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 104 (b), 55 Stat. 693. It was omitted from Supplement Q by the amendment thereof in its entirety by act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 170 (a) 56 Stat. 878.

EFFECTIVE DATE

The omission of this section by act Oct. 21, 1942, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This provision was repeated in section 109 of act Oct. 21, 1942, also cited.

SUPPLEMENT R.—EXCHANGES AND DISTRIBUTIONS IN OBEDIENCE TO ORDERS OF SECURITIES AND EXCHANGE COMMISSION

§ 371. Nonrecognition of gain or loss.

(b) Exchanges and sales of property by corporations.

No gain shall be recognized to a transferor corporation which is a registered holding company or an associate company of a registered holding company, if such corporation, in obedience to an order of the Securities and Exchange Commission transfers property in exchange for property, and such order recites that such exchange by the transferor corporation is necessary or appropriate to the integration or simplification of the holding company system of which the transferor corporation is a member. If any such property so received is nonexempt property, gain shall be recognized unless such nonexempt property or an amount equal to the fair market value of such property at the time of the transfer is, within 24 months of the transfer, under regulations prescribed by the Commissioner with the approval of the Secretary, and in accordance with an order of the Securities and Exchange Commission, expended for property other than nonexempt property or is invested as a contribution to the capital, or as paid-in surplus, of another corporation, and such order recites that such expenditure or investment by the transferor corporation is necessary or appropriate to the integration or simplification of the holding company system of which the transferor corporation is a member. If the fair market value of such nonexempt property at the time of the transfer exceeds the amount expended and the amount invested, as required in the second sentence of this paragraph, the gain, if any, to the extent of such excess, shall be recognized. Any gain, to the extent that it cannot be applied in reduction of basis under section 372 (a) (2) shall be recognized. For the purposes of this subsection, a distribution in cancellation or redemption (except a distribution having the effect of a dividend) of the whole or a part of the transferor's own stock (not acquired on the transfer) and a payment in complete or partial retirement or cancellation of securities representing indebtedness of the transferor or a complete or partial retirement or cancellation of such securities which is a part of the consideration for the transfer, shall be considered an expenditure for property other than nonexempt property, and if, on the transfer, a liability of the transferor is assumed, or property of the transferor is transferred subject to a liability, the amount of such liability shall be considered to be an expenditure by the transferor for property other than nonexempt property. This subsection shall not apply unless the transferor corporation consents, at such time and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe, to the regulations prescribed under section 372 (a) (2) in effect at the time of filing its return for the taxable year in which the transfer occurs.

* * * * *

(e) Exchanges not solely in kind.

(1) If an exchange (not within any of the provisions of subsection (d) would be within the provisions of subsection (a) if it were not for the fact that property received in exchange consists not only of property permitted by such subsection to be received without the recognition of gain or loss, but also of other property or money, then the gain, if any, to the recipient shall be recognized, but in an amount not in excess of the sum of such money and the fair market value of such other property, and the loss, if any, to the recipient shall not be recognized.

(2) If an exchange is within the provisions of paragraph (1) of this subsection and if it includes a distribution which has the effect of the distribution of a taxable dividend, then there shall be taxed as a dividend to each distributee such an amount of the gain recognized under such paragraph (1) as is not in excess of his ratable share of the undistributed earnings and profits of the corporation accumulated after February 28, 1913. The remainder, if any, of the gain recognized under such paragraph (1) shall be taxed as a gain from the exchange of property.

(f) Application of section.

The provisions of this section shall not apply to an exchange, expenditure, investment, distribution, or sale unless (1) the order of the Securities and Exchange Commission in obedience to which such exchange, expenditure, investment, distribution, or sale was made recites that such exchange, expenditure, investment, distribution, or sale is necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935, 49 Stat. 820 (U. S. C., title 15, sec. 79k (b)), (2) such order specifies and itemizes the stock and securities and other property which are ordered to be acquired, transferred, received, or sold upon such exchange, acquisition, expenditure, distribution, or sale, and, in the case of an investment, the investment to be made, and (3) such exchange, acquisition, expenditure, investment, distribution or sale was made in obedience to such order, and was completed within the time prescribed therefor. (As amended Oct. 21, 1942, 4:30 p. m.,

E. W. T., ch. 619, title I, § 171 (a, b, g), 56 Stat. 881, 882, 883.)

* * * * *

AMENDMENTS

1942—Subsecs. (b), (e) and (f) were amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

CROSS REFERENCES

Exemption from stamp tax on certain transactions, see section 1804 of this title.

§ 372. Basis for determining gain or loss—(a) Exchanges generally—(1) Exchanges subject to the provisions of section 371 (a).

If the property was acquired upon an exchange subject to the provisions of section 371 (a) or (e) the basis shall be the same as in the case of the property exchanged, decreased in the amount of any money received by the taxpayer and increased in the amount of gain or decreased in the amount of loss to the taxpayer that was recognized upon such exchange under the law applicable to the year in which the exchange was made. If the property so acquired consisted in part of the type of property permitted by section 371 (a) to be received without the recognition of gain or loss, and in part of non-exempt property, the basis provided in this subsection shall be allocated between the properties (other than money) received, and for the purpose of the allocation there shall be assigned to such non-exempt property (other than money) an amount equivalent to its fair market value at the date of the exchange. This subsection shall not apply to property acquired by a corporation by the issuance of its stock or securities as the consideration in whole or in part for the transfer of the property to it.

(2) Exchanges subject to the provisions of section 371 (b).

The gain not recognized upon a transfer by reason of section 371 (b) shall be applied to reduce the basis for determining gain or loss on sale or exchange of the following categories of property in the hands of the transferor immediately after the transfer, and property acquired within 24 months after such transfer by an expenditure or investment to which section 371 (b) relates on account of the acquisition of which gain is not recognized under such subsection, in the following order:

(1) Property of a character subject to the allowance for depreciation under section 23 (*l*);

(2) Property (not described in paragraph (1)) with respect to which a deduction for amortization is allowable under section 23 (t);

(3) Property with respect to which a deduction for depletion is allowable under section 23 (m) but not allowable under section 114 (b) (2), (3), or (4);

(4) Stock and securities of corporations not members of the system group of which the transferor is a member (other than stock or securities of a corporation of which the transferor is a subsidiary);

(5) Securities (other than stock) of corporations which are members of the system group of which the transferor is a member (other than securities of the transferor or of a corporation of which the transferor is a subsidiary);

(6) Stock of corporations which are members of the system group of which the transferor is a member (other than stock of the transferor or of a corporation of which the transferor is a subsidiary);

(7) All other remaining property of the transferor (other than stock or securities of the transferor or of a corporation of which the transferor is a subsidiary).

The manner and amount of the reduction to be applied to particular property within any of the categories described in paragraphs (1) to (7), inclusive, shall be determined under regulations prescribed by the Commissioner with the approval of the Secretary. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 171 (c), 56 Stat. 882.)

* * * * *

AMENDMENTS

1942—Subsec. (a) (1) was amended and subsec. (a) (2) was added by act, Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

CROSS REFERENCES

Exemption from stamp tax on certain transactions, see section 1804 of this title.

§ 373. Definitions.

* * * * *

(a) The term "order of the Securities and Exchange Commission" means an order issued after May 28, 1938, by the Securities and Exchange Commission which requires, authorizes, permits, or approves transactions described in such order to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935, 49 Stat. 820 (U. S. C., title 15, sec. 79k (b)), which has become or becomes final in accordance with law.

(e) * * *

(1) Any consideration in the form of evidences of indebtedness owed by the transferor or a cancellation or assumption of debts or other liabilities of the transferor (including a continuance of en-

cumbrances subject to which the property was transferred);

* * * * *

(4) Stock or securities which were acquired from a registered holding company or an associate company of a registered holding company which acquired such stock or securities after February 28, 1938, unless such stock or securities (other than obligations described as nonexempt property in paragraph (1), (2), or (3)) were acquired in obedience to an order of the Securities and Exchange Commission or were acquired with the authorization or approval of the Securities and Exchange Commission under any section of the Public Utility Holding Company Act of 1935, 49 Stat. 820 (U. S. C., title 15, sec. 79k (b))[1];

(As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 117 (a), 55 Stat. 698; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 171 (d–f), 56 Stat. 883.)

* * * * *

AMENDMENTS

1942—Subsecs. (a) and (e) (1, 4) were amended by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1939, by section 117 (b) thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This provision was repeated in section 109 of act Oct. 21, 1942, also cited.

CROSS REFERENCES

Exemption from stamp tax on certain transactions, see section 1804 of this title.

SUPPLEMENT S.—TAX OF SHAREHOLDERS OF PERSONAL SERVICE CORPORATIONS

§ 393. Supplement S net income.

* * * * *

For the purposes of this section, the net income shall be computed without regard to section 47 (c). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 135 (b) (3), 56 Stat. 835.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section by adding last paragraph.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

[1] Public Utility Holding Company Act of 1935 constitutes sections 79 to 79z–6 of Title 15, Commerce and Trade.

§ 394. Corporation income taxed to shareholders.

* * * * *

(c) Credit for obligations of the United States and its instrumentalities.

Each such shareholder shall be allowed a credit against net income, for the purposes of the tax imposed by sections 11, 13, 14, 201, 204, 207, or 362, of his proportionate share of the interest specified in section 25 (a) (1) or (2) which is included in the gross income of the corporation. For any taxable year of the corporation beginning after December 31, 1941, each such shareholder's proportionate share of such interest received by the corporation shall be his proportionate share of such interest (determined without regard to this sentence) reduced by so much of the deduction under section 23 (v) as is attributable to such share. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 126 (h), 56 Stat. 825.)

* * * * *

AMENDMENTS

1942—Subsec. (c) was amended by act Oct. 21, 1942, cited to text, which inserted new sentence at end thereof.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUPPLEMENT T.—INDIVIDUALS WITH GROSS INCOME FROM CERTAIN SOURCES OF $3,000 OR LESS (NEW)

CODIFICATION

Supplement T was added to Internal Revenue Code by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 102 (a), 55 Stat. 689.

§ 400. Imposition of tax.

In lieu of the tax imposed under sections 11 and 12, an individual who makes his return on the cash basis may elect, for each taxable year, to pay the tax shown in the following table if his gross income for such taxable year is $3,000 or less and consists wholly of one or more of the following: Salary, wages, compensation for personal services, dividends, interest, or annuities:

If the gross income is over—	But not over—	The tax shall be—		
		Single person (not head of a family)	Married person making separate return	(1) Married person whose spouse has no gross income or (2) Married person making joint return or (3) Head of family
$0	$525	$0	$0	$0
$525	550	1	0	0
$550	575	4	0	0
$575	600	7	0	0
$600	625	11	0	0
$625	650	15	0	0
$650	675	20	3	0
$675	700	24	6	0

If the gross income is over—	But not over—	The tax shall be— Single person (not head of a family)	Married person making separate return	(1) Married person whose spouse has no gross income or (2) Married person making joint return or (3) Head of family
$725	$750	$33	$14	$0
$750	775	37	18	0
$775	800	41	22	0
$800	825	46	27	0
$825	850	50	31	0
$850	875	54	35	0
$875	900	59	40	0
$900	925	63	44	0
$925	950	67	48	0
$950	975	71	52	0
$975	1,000	76	57	0
$1,000	1,025	80	61	0
$1,025	1,050	84	65	0
$1,050	1,075	89	70	0
$1,075	1,100	93	74	0
$1,100	1,125	97	78	0
$1,125	1,150	102	83	0
$1,150	1,175	106	87	0
$1,175	1,200	110	91	0
$1,200	1,225	115	96	0
$1,225	1,250	119	100	0
$1,250	1,275	123	104	0
$1,275	1,300	128	109	1
$1,300	1,325	132	113	4
$1,325	1,350	136	117	7
$1,350	1,375	141	122	10
$1,375	1,400	145	126	14
$1,400	1,425	149	130	17
$1,425	1,450	154	135	21
$1,450	1,475	158	139	25
$1,475	1,500	162	143	29
$1,500	1,525	167	148	34
$1,525	1,550	171	152	38
$1,550	1,575	175	156	42
$1,575	1,600	180	161	47
$1,600	1,625	184	165	51
$1,625	1,650	188	169	55
$1,650	1,675	193	174	60
$1,675	1,700	197	178	64
$1,700	1,725	201	182	68
$1,725	1,750	206	187	73
$1,750	1,775	210	191	77
$1,775	1,800	214	195	81
$1,800	1,825	218	199	85
$1,825	1,850	223	204	90
$1,850	1,875	227	208	94
$1,875	1,900	231	212	98
$1,900	1,925	236	217	103
$1,925	1,950	240	221	107
$1,950	1,975	244	225	111
$1,975	2,000	249	230	116
$2,000	2,025	253	234	120
$2,025	2,050	257	238	124
$2,050	2,075	262	243	129
$2,075	2,100	266	247	133
$2,100	2,125	270	251	137
$2,125	2,150	275	256	142
$2,150	2,175	279	260	146
$2,175	2,200	283	264	150
$2,200	2,225	288	269	155
$2,225	2,250	292	273	159
$2,250	2,275	296	277	163
$2,275	2,300	301	282	168
$2,300	2,325	305	286	172
$2,325	2,350	309	290	176
$2,350	2,375	314	295	181
$2,375	2,400	318	299	185
$2,400	2,425	322	303	189
$2,425	2,450	327	308	194
$2,450	2,475	331	312	198
$2,475	2,500	335	316	202
$2,500	2,525	340	321	207
$2,525	2,550	344	325	211
$2,550	2,575	348	329	215
$2,575	2,600	353	334	220
$2,600	2,625	357	338	224
$2,625	2,650	361	342	228
$2,650	2,675	366	347	233
$2,675	2,700	371	351	237
$2,700	2,725	376	355	241
$2,725	2,750	381	359	245
$2,750	2,775	386	364	250
$2,775	2,800	391	369	254
$2,800	2,825	396	374	258
$2,825	2,850	401	379	263
$2,850	2,875	406	384	267
$2,875	2,900	411	389	271
$2,900	2,925	416	394	276
$2,925	2,950	421	399	280
$2,950	2,975	426	404	284
$2,975	3,000	431	409	289

In applying the above schedule to determine the tax of a taxpayer with one or more dependents there shall be subtracted from his gross income $385 for each such dependent. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 102 (a), 55 Stat. 689; amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 104 (a), 56 Stat. 802.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This provision was repeated in section 109 of act Oct. 21, 1942, also cited.

§ 401. Rules for application of section 400.

For the purposes of this supplement—

(a) Definitions.

(1) "Married person" means a married person living with husband or wife on July 1 of the taxable year.

(2) "Dependent" means a person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer on July 1 of the taxable year if on such date such dependent person is under eighteen years of age, or is incapable of self-support because mentally or physically defective, excluding as a dependent, in the case of a head of a family, one who would be excluded under section 25 (b) (2) (B). A payment to a wife which is includible under section 22 (k) or section 171 in the gross income of such wife shall not be considered a payment by her husband for the support of any dependent.

(b) Married and not living with husband or wife.

An individual not a head of a family and not living with husband or wife on July 1 of the taxable year shall be treated as a single person. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 102 (a), 55 Stat. 691, and amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 104 (b), 56 Stat. 805.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This

provision was repeated in section 109 of act Oct. 21, 1942, also cited.

§ 402. Manner of election.

The election referred to in section 400 shall be considered to have been made if the taxpayer files the return prescribed for this Supplement and such election shall be irrevocable. If the taxpayer for any taxable year has filed a return computing his tax without regard to this Supplement, he may not thereafter elect for such year to compute his tax under this Supplement. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 102 (a), 55 Stat. 692.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 403. Credits against tax not allowed.

Section 31 (relating to foreign tax credit) and section 32 (relating to credit for taxes withheld at source) shall not apply with respect to the tax imposed by this Supplement. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 102 (a), 55 Stat. 692.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 404. Certain taxpayers ineligible.

This supplement shall not apply to a nonresident alien individual, to an estate or trust, to an individual filing a return for a period of less than twelve months or for any taxable year other than a calendar year, or to a married individual married and living with husband or wife at any time during the taxable year whose spouse files return and computes tax without regard to this supplement. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 102 (a), 55 Stat. 692, and amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 104 (c), 56 Stat. 805.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety, adding all after "estate or trust".

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This provision was repeated in section 109 of act Oct. 21, 1942, also cited.

SUBCHAPTER D.—VICTORY TAX ON INDIVIDUALS

AMENDMENTS

This Subchapter was added by act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 884.

EFFECTIVE DATE OF SUBCHAPTER

Section 172 (g) of act Oct. 21, 1942, cited to text, provided as follows:

"(g) The provisions of this section shall take effect on January 1, 1943, and shall be applicable to all wages (as defined in Part II of Subchapter D) paid on or after such date."

PART I.—RATE AND COMPUTATION OF TAX

§ 450. Imposition of tax.

There shall be levied, collected, and paid for each taxable year beginning after December 31, 1942, a victory tax of 5 per centum upon the victory tax net income of every individual (other than a nonresident alien subject to the tax imposed by section 211 (a)). (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 884.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 451. Victory tax net income—(a) Definition.

The term "victory tax net income" in the case of any taxable year means (except as provided in subsection (c)) the gross income for such year (not including gain from the sale or exchange of capital assets as defined in section 117, or interest allowed as a credit against net income under section 25 (a) (1) and (2), or amounts received as compensation for injury or sickness which are included in gross income by reason of the exception contained in section 22 (b) (5)) minus the sum of the following deductions:

(1) Expenses.

The expenses allowable as a deduction by section 23 (a) (1) and (2).

(2) Interest.

Interest allowable as a deduction by section 23 (b), if the indebtedness in respect of which such interest is allowed was incurred in carrying on any trade or business, or was incurred for the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income.

(3) Taxes.

Amounts allowable as a deduction by section 23 (c), to the extent such amounts are paid or incurred in connection with the carrying on of a trade or business, or in connection with property used in the trade or business, or in connection with property held for the production of income.

(4) Losses.

Losses (other than losses from the sale or exchange of capital assets) allowable as a deduction under

section 23 (e) (1), subject to the limitation provided in section 23 (h).

(5) Bad debts.
The amount allowable by section 23 (k) (1).

(6) Depreciation.
The amount allowable by section 23 (l).

(7) Depletion.
The amount allowable by section 23 (m) and (n).

(8) Pension trusts.
The amount allowable by section 23 (p).

(9) Net operating loss.
The net operating loss deduction allowable by section 23 (s).

(10) Amortization.
The amount allowable by section 23 (t).

(11) Alimony.
The amount allowable by section 23 (u).

(12) Special deduction.
The amount allowable by section 120.

(13) Estates and trusts.
In the case of an estate or trust, the amount allowable by subsection (a) of section 162 in addition to the amounts allowable by subsections (b) and (c) of such section.

(b) Items not deductible.
The deductions allowable by subsection (a) shall be subject to the limitations contained in section 24 and Supplement J and, in the case of nonresident aliens subject to the victory tax, shall be subject to the limitations contained in Supplement H.

(c) Supplement T taxpayer.
If for any taxable year a taxpayer makes his return and pays his tax under Supplement T, the term "victory tax net income" means the gross income for such year.

(d) Basis for determining loss.
The basis for determining the amount of deduction for losses sustained, to be allowed under paragraph (4) of subsection (a), and for bad debts, to be allowed under paragraph (5) of subsection (a), shall be the adjusted basis provided in section 113 (b) for determining the loss from the sale or other disposition of property.

(e) Rule applicable to participants in a common trust fund.
In the case of a participant in a common trust fund, he shall in respect of the common trust fund income include in computing his victory tax net income, whether or not distributed and whether or not distributable, only his proportionate share of the ordinary net income or the ordinary net loss of the common trust fund, computed as provided in section 169 (d).

(f) Rule applicable to partners.
In the case of an individual carrying on business in partnership, he shall in respect of the partnership income include in computing his victory tax net income, whether or not distribution is made to him, only his distributive share of the ordinary net income or the ordinary net loss of the partnership, computed as provided in section 183 (b). (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 884.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 452. Specific exemption.

In the case of every individual there shall be allowed as a credit against the victory tax net income a specific exemption of $624. In the case of a husband and wife filing a joint return under section 51 (b), if the victory tax net income of one spouse is less than $624, the aggregate specific exemption of both spouses shall be limited to $624 plus the victory tax net income of such spouse. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 885.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 453. Credit against victory tax—(a) Allowance of credit.

There shall be allowed as a credit against the victory tax for each taxable year:

(1) The amount paid by the taxpayer during the taxable year as premiums on life insurance, in force on September 1, 1942, upon his own life, or upon the life of his spouse, or upon the life of any dependent of the taxpayer specified in section 25 (b) (2) (A); and the amount paid during the taxable year as premiums on life insurance which is a renewal or conversion of such life insurance in force on September 1, 1942, to the extent that such premiums do not exceed the premiums payable on such life insurance in force on September 1, 1942.

(2) The amount by which the smallest amount of indebtedness of the taxpayer outstanding at any time during the period beginning September 1, 1942, and ending with the close of the preceding taxable year, exceeds the amount of indebtedness of the taxpayer outstanding at the close of the taxable year.

(3) The amount by which the amount of obligations of the United States owned by the taxpayer on the last day of the taxable year exceeds the greater of (A) the amount of such obligations owned by the taxpayer on December 31, 1942, or (B) the highest amount of such obligations owned by the taxpayer on the last day of any preceding taxable year ending after December 31, 1942. As used in this paragraph (i) the term "owned by the taxpayer" shall include the amount of the obligations owned solely by the taxpayer and one-half of the amount of the obligations owned jointly by the taxpayer with one other person, but shall not include such obligations acquired by the taxpayer by gift, or inheritance, or

otherwise than by purchase; (ii) the term "obligations of the United States" means such obligations of the United States as the Secretary may by regulations prescribe, and as are purchased in such manner and under such terms and conditions as he may specify; and (iii) the term "amount of obligations of the United States" means the amount paid for such obligations.

(b) Limitation on credit.

The amount of such credit for the taxable year shall not exceed the amount of the post war credit or refund allowed by section 454 for such taxable year. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 885.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 454. Post war credit or refund of victory tax—(a) Allowance of credit.

As soon as practicable after date of cessation of hostilities in the present war (as defined in section 475 (b)), the following amount of the victory tax paid for each taxable year beginning after December 31, 1942, shall be credited against any income tax or installment thereof then due from the taxpayer, and any balance shall be refunded immediately to the taxpayer:

(1) In the case of a single person or a married person not living with husband or wife, 25 per centum of the victory tax or $500, whichever is the lesser.

(2) In the case of the head of a family, 40 per centum of the victory tax or $1,000, whichever is the lesser. In the case of a married person living with husband or wife where separate returns are filed by each spouse, 40 per centum of the victory tax or $500, whichever is the lesser. In the case of a married person living with husband or wife where a separate return is filed by one spouse and no return is filed by the other spouse, or in the case of a husband and wife filing a joint return under section 51 (b), only one such credit shall be allowed and such credit shall not exceed 40 per centum of the victory tax or $1,000, whichever is the lesser.

(3) For each dependent specified in section 25 (b), excluding as a dependent, in the case of a head of a family, one who would be excluded under section 25 (b) (2) (B), 2 per centum of the victory tax or $100, whichever is the lesser.

(b) Change of status.

If for any taxable year the status of the taxpayer (other than a taxpayer who makes his return and pays his tax under Supplement T) with respect to his marital relationship or with respect to his dependents, changed during the taxable year, the amount of the credit or refund provided by this section for such taxable year shall be apportioned, under rules and regulations prescribed by the Commissioner with the approval of the Secretary, in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional part of a month shall be disregarded unless it amounts to more than half a month in which case it shall be considered as a month.

(c) Status of Supplement T taxpayer.

If for any taxable year a taxpayer makes his return and pays his tax under Supplement T, for the purpose of the credit or refund provided by this section, his status for such year with respect to his marital relationship or with respect to his dependents shall be determined in accordance with the provisions of section 401.

(d) Period of limitation.

No post war credit or refund of any part of the victory tax provided in this section shall be allowed or made after 7 years from the date of cessation of hostilities in the present war, unless claim for credit or refund is filed before the expiration of such date. No interest shall be allowed on such credits or refunds.

(e) Limitation of credit.

The post war credit or refund allowed by this section shall be reduced by the amount of any credit allowed under section 453. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 886.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 455. Returns—(a) Individual returns.

Every individual having a gross income in excess of $624 for the taxable year, shall make, under regulations prescribed by the Commissioner with the approval of the Secretary, a return, which shall contain or be verified by a written declaration that it is made under the penalties of perjury, stating specifically the items of his gross income and the deductions and credits allowed under this subchapter.

(b) Fiduciary returns.

Every fiduciary (except a receiver appointed by authority of law in possession of part only of the property of an individual) shall make, under regulations prescribed by the Commissioner with the approval of the Secretary, a return under oath, for any individual, estate, or trust for which he acts, if the gross income of such individual, estate, or trust is in excess of $624 for the taxable year, stating specifically the items of gross income and the deductions and credits allowed under this subchapter. The provisions of section 142 (b) shall be applicable with respect to any return required to be made under this subsection. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 887.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 456. Limitation on tax.

The tax imposed by section 450 (victory tax), computed without regard to the credits provided in sections 453, 454, and 466 (e), shall not exceed the excess of 90 per centum of the net income of the taxpayer for the taxable year over the tax imposed by sections 11 (normal tax) and 12 (surtax), computed without regard to the credits provided in sections 31, 32, and 466 (e). (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 887.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

PART II.—COLLECTION OF TAX AT SOURCE ON WAGES

§ 465. Definitions.

As used in this part—

(a) Pay-roll period.

The term "pay-roll period" means a period for which a payment of wages is ordinarily made to the employee by his employer.

(b) Wages.

The term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include remuneration paid (1) for services performed as a member of the military or naval forces of the United States, other than pensions and retired pay, (2) for agricultural labor (as defined in section 1426 (h)), (3) for domestic service in a private home, local college club, or local chapter of a college fraternity or sorority, (4) for casual labor not in the course of the employer's trade or business, (5) for services as an employee of a nonresident alien individual, foreign partnership, or foreign corporation, if such individual, partnership, or corporation is not engaged in trade or business in the United States, (6) for services as an employee of a foreign government or any wholly owned instrumentality thereof, or (7) for services performed as an employee while outside the United States (as defined in section 3797 (a) (9)), unless the major part of the services performed during the calendar year by such employee for his employer are performed within the United States.

(c) Withholding agent.

The term "withholding agent" means any person required to withhold, collect, and pay the tax under section 466.

(d) Employee.

The term "employee" includes an officer, employee, or elected official of the United States, a State, Territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

(e) Employer.

The term "employer" includes any person for whom an individual performs any service, of whatever nature, as the employee of such person. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 887.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 466. Tax collected at source—(a) Requirement of withholding.

There shall be withheld, collected, and paid upon all wages of every person, to the extent that such wages are includible in gross income, a tax equal to 5 per centum of the excess of each payment of such wages over the withholding deduction allowable under this part. This subsection and subsection (c) shall not be applicable in any case provided for in section 143, except in the case of wages paid to residents of a contiguous country who enter and leave the United States at frequent intervals.

(b) Withholding deduction.

(1) In computing the tax required to be withheld under subsection (a), there shall be allowed as a deduction against the wages paid for each pay-roll period an amount determined in accordance with the following schedule:

Pay-roll period	*Withholding deduction*
Weekly	$12
Biweekly	24
Semimonthly	26
Monthly	52
Quarterly	156
Semiannually	312
Annually	624

(2) If a pay-roll period in respect of any wages is less than one week, the excess of the aggregate of the wages paid during each calendar week over the deduction allowed by this subsection for a weekly pay-roll period shall be used in computing the tax required to be withheld.

(3) If a pay-roll period in respect of any wages, or any other period with respect to which wages are paid, is not otherwise specifically provided for in this subsection, the deduction allowable against each payment of such wages shall be the deduction allowable in the case of an annual pay-roll period divided by 365 and multiplied by the number of days in such period, including Sundays and holidays.

(4) In any case in which wages are paid by an employer without regard to any pay-roll period or other period, the deduction allowable against each payment of such wages shall be the deduction allow-

able in the case of an annual pay-roll period divided by 365 and multiplied by the number of days (including Sundays and holidays) which have elapsed since the date of the last payment of such wages by such employer during the calendar year, or the date of commencement of employment with such employer during such year, or January 1 of such year, whichever is the later.

(5) The deduction allowable under this subsection in respect of any individual for any calendar year shall not exceed the total deduction which would have been allowable under paragraph (1) if the only pay-roll period of such individual had been an annual pay-roll period.

(c) Wage bracket withholding.

(1) At the election of the employer, if his pay-roll period with respect to an employee is weekly, biweekly, semimonthly, or monthly, there shall be withheld, collected, and paid upon the wages of such employee a tax determined in accordance with the following tables, which shall be in lieu of the tax required to be withheld under subsection (a):

For weekly pay-roll period			For biweekly pay-roll period		
If the wages are over	But not over	The amount of tax to be withheld shall be	If the wages are over	But not over	The amount of tax to be withheld shall be
$12	$16	$0.10	$24	$30	$0.10
16	20	.30	30	40	.50
20	24	.50	40	50	1.00
24	28	.70	50	60	1 50
28	32	.90	60	70	2.00
32	36	1.10	70	80	2. 50
36	40	1.30	80	100	3. 30
40	50	1.60	100	120	4. 30
50	60	2.10	120	140	5 30
60	70	2.60	140	160	6. 30
70	80	3.10	160	180	7 30
80	90	3.60	180	200	8 30
90	100	4.10	200	220	9 30
100	110	4.60	220	240	10. 30
110	120	5.10	240	260	11. 30
120	130	5.60	260	280	12 30
130	140	6.10	280	300	13. 30
140	150	6.60	300	320	14. 30
150	160	7.10	320	340	15. 30
160	170	7.60	340	360	16 30
170	180	8.10	360	380	17. 30
180	190	8 60	380	400	18. 30
190	200	9 10	400	420	19. 30
200	----------	$9.40 plus 5% of the excess over $200.	420	440	20. 30
			440	460	21. 30
			460	480	22. 30
			480	500	23. 30
			500	----------	$23.80 plus 5% of the excess over $500.

For semimonthly pay-roll period			For monthly pay-roll period		
If the wages are over	But not over	The amount of tax to be withheld shall be	If the wages are over	But not over	The amount of tax to be withheld shall be
$26	$30	$0.10	$52	$60	$0.20
30	40	.40	60	80	.90
40	50	.90	80	100	1. 90
50	60	1.40	100	120	2. 90
60	70	1.90	120	140	3. 90
70	80	2.40	140	160	4. 90
80	100	3.20	160	200	6. 40
100	120	4.20	200	240	8. 40
120	140	5.20	240	280	10. 40
140	160	6.20	280	320	12. 40
160	180	7.20	320	360	14. 40
180	200	8.20	360	400	16. 40
200	220	9.20	400	440	18. 40
220	240	10.20	440	480	20. 40
240	260	11.20	480	520	22. 40
260	280	12.20	520	560	24. 40
$280	$300	$13.20	$560	$600	$26.40
300	320	14.20	600	640	28.40
320	340	15 20	640	680	30. 40
340	360	16. 20	680	720	32. 40
360	380	17. 20	720	760	34. 40
380	400	18. 20	760	800	36. 40
400	420	19 20	800	840	38. 40
420	440	20 20	840	880	40. 40
440	460	21 20	880	920	42. 40
460	480	22 20	920	960	44. 40
480	500	23. 20	960	1, 000	46. 40
500	----------	$23.70 plus 5% of the excess over $500.	1, 000	----------	$47.40 plus 5% of the excess over $1,000.

(d) Tax paid by recipient.

If any tax required under this part to be withheld and collected is paid by the recipient of the income, it shall not be re-collected from the withholding agent; but such payment shall in no case relieve the withholding agent from liability for interest or additions to the tax otherwise applicable in respect of the tax imposed by this chapter.

(e) Credit for tax withheld at source.

The tax withheld and collected under this part shall not be allowed as a deduction either to the withholding agent or to the recipient of the income in computing net income; but the amount of the tax so withheld and collected shall be allowed as a credit against the tax imposed by this chapter upon the recipient of the income. Such credit shall be allowed first against the victory tax imposed by section 450 (adjusted for the credit allowed by section 453) and the excess of such credit, if any, over the victory tax, so adjusted, shall be allowed against the tax imposed by sections 11 and 12 or section 400, as the case may be.

(f) Refunds.

Where there has been an overpayment of tax under this part, any refund or credit made under the provisions of section 322 shall be made to the recipient of the income; but, in any case in which such tax was not so withheld by the withholding agent, such refund or credit shall be made to the withholding agent.

(g) Included and excluded wages.

If the remuneration paid by an employer to an employee for services performed during one-half or more of any pay-roll period constitutes wages, all the remuneration paid by such employer to such employee for such period shall be deemed to be wages; but if the remuneration paid by an employer to an employee for services performed during more than one-half of any such pay-roll period does not constitute wages, then none of the remuneration paid by such employer to such employee for such period shall be deemed to be wages. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 888.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 467. Withholding agent—(a) Collection of tax.

The tax required to be withheld by section 466 shall be collected by the person having control of the payment of such wages by deducting such amount from such wages as and when paid. As used in this subsection, the term "person" includes officers and employees of the United States, or of a State, Territory, or any political subdivision thereof, or of the District of Columbia, or any agency or instrumentality of any one or more of the foregoing.

(b) Indemnification of withholding agent.

Every person required to withhold and collect any tax under this part shall be liable for the payment of such tax, and shall not be liable to any person for the amount of any such payment.

(c) Adjustments.

If more or less than the correct amount of tax is withheld or paid for any quarter in any calendar year, proper adjustments, with respect both to the tax withheld or the tax paid, may be made in any subsequent quarter of such calendar year, without interest, in such manner and at such times as may be prescribed by regulations made by the Commissioner, with the approval of the Secretary. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 891.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 468. Return and payment by withholding agent.

In lieu of the time prescribed in sections 53 and 56 for the return and payment of the tax imposed by this chapter, every person required to withhold and collect any tax under section 466 shall make a return and pay such tax on or before the last day of the month following the close of each quarter of each calendar year. Every such person shall include with the final return for the calendar year a duplicate copy of each receipt required to be furnished under section 469. Every such person shall also keep such records and render under oath such statements with respect to the tax so withheld and collected as may be required under regulations prescribed by the Commissioner, with the approval of the Secretary. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 891.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 469. Receipts—(a) Wages.

Every employer required to withhold and collect a tax in respect of the wages of an employee shall furnish to each such employee in respect of his employment during the calendar year, on or before January 31 of the succeeding year, or, if his employment is terminated before the close of such calendar year, on the day on which the last payment of wages is made, a written statement showing the period covered by the statement, the wages paid by the employer to such employee during such period, and the amount of the tax withheld and collected under this part in respect of such wages.

(b) Regulations.

The statements required to be furnished by this section shall be in lieu of the return required to be furnished by the employer with respect to his employee under section 147 and shall be furnished at such other times, shall contain such other information, and shall be in such form as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

(c) Extension of time.

The Commissioner, under such regulations as he may prescribe with the approval of the Secretary, may grant to any employer a reasonable extension of time (not in excess of 30 days) with respect to the statements required to be furnished to employees on the day on which the last payment of wages is made. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 891.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 470. Penalties—(a) Penalties for fraudulent receipt or failure to furnish receipt.

In lieu of any other penalty provided by law (except the penalty provided by subsection (b) of this section), any person required under the provisions of section 469 to furnish a receipt in respect of tax withheld pursuant to this part who wilfully furnishes a false or fraudulent receipt, or who wilfully fails to furnish a receipt in the manner, at the time, and showing the information required under section 469, or regulations prescribed thereunder, shall for each such failure, upon conviction thereof, be fined not more than $1,000, or imprisoned for not more than one year, or both.

(b) Additional penalty.

In addition to the penalty provided by subsection (a) of this section, any person required under the provisions of section 469 to furnish a receipt in respect of tax withheld pursuant to this part who wilfully furnishes a false or fraudulent receipt, or who wilfully fails to furnish a receipt in the manner, at the time, and showing the information required under section 469, or regulations prescribed thereunder, shall for each such failure be subject to a civil penalty of not more than $50.

(c) Failure of withholding agent to file return.

In case of any failure to make and file return required by this part, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, unless it is shown that such failure is due to reasonable cause and not due to wilful neglect, the addition to the tax provided for in section 291 shall not be less than $5. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 892.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

PART III.—EXPIRATION DATE AND DEFINITIONS

§ 475. Definitions—(a) Net income.

When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the term "net income" shall be construed to mean "victory tax net income" for the purposes of this subchapter.

(b) Date of cessation of hostilities in the present war.

As used in this subchapter, the term "date of cessation of hostilities in the present war" means the date on which hostilities in the present war between the United States and the governments of Germany, Japan, and Italy cease, as fixed by proclamation of the President or by concurrent resolution of the two Houses of Congress, whichever date is earlier, or in case the hostilities between the United States and such governments do not cease at the same time, such date as may be so fixed as an appropriate date for the purposes of this subchapter. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 892.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 476. Expiration date.

The taxes imposed by this subchapter shall not apply with respect to any taxable year commencing after the date of cessation of hostilities in the present war. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 172 (a), 56 Stat. 892.)

EFFECTIVE DATE

Section as effective Jan. 1, 1943, see note preceding section 450 of this title.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

Chapter 2.—ADDITIONAL INCOME TAXES

SUBCHAPTER B—EXCESS-PROFITS TAX

Sec.
605. Income-tax taxable year of less than twelve months (New).

SUBCHAPTER E.—EXCESS PROFITS TAX

PART I

732. Review of abnormalities by board of tax appeals (New).
733. Capitalization of advertising, etc., expenditures (New).
734. Adjustment in case of position inconsistent with prior income tax liability (New).
735. Nontaxable income from certain mining and timber operations (New).
736. Relief for installment basis taxpayers and taxpayers with income from long-term contracts (New).

SUPPLEMENT C—INVESTED CAPITAL IN CONNECTION WITH CERTAIN EXCHANGES AND LIQUIDATIONS (NEW).

760. Exchanges.
761. Invested capital adjustment at the time of tax-free intercorporate liquidations.

PART III—POST-WAR REFUND OF EXCESS PROFITS TAX (NEW)

780. Post-war refund of excess profits tax.
781. Special rules for application of section 780.
782. Regulations.
783. Credit for debt retirement.

SUBCHAPTER A.—PERSONAL HOLDING COMPANIES

§ 500. Surtax on personal holding companies.

There shall be levied, collected, and paid, for each taxable year beginning after December 31, 1938, upon the undistributed subchapter A net income of every personal holding company (in addition to the taxes imposed by chapter 1) a surtax equal to the sum of the following:

(1) 75 per centum of the amount thereof not in excess of $2,000; plus

(2) 85 per centum of the amount thereof in excess of $2,000. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 110 (a), 55 Stat. 695; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 181, 56 Stat. 894.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, substituted "75" for "71½" in par. (1), and "85" for "82½" in par. (2).

1941—Section was formerly composed of two subsections, designated "(a)" and "(b)". Act Sept. 20, 1941, cited to text, struck out the heading of subsec. (a), amended pars. (1) and (2), and repealed subsec. (b), which related to defense tax for five years.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States." This provision was repeated in section 109 of act Oct. 21, 1942, also cited.

§ 501. Definition of personal holding company.

* * * * *

(b) Exceptions.

The term "personal holding company" does not include—

(1) A corporation exempt from taxation under section 101.

(2) A bank as defined in section 104.

(3) A life insurance company.

(4) A surety company.

(5) A foreign personal holding company as defined in section 331.

(6) A licensed personal finance company under State supervision, at least 80 per centum of the gross income of which is lawful interest received from individuals each of whose indebtedness to such company did not at any time during the taxable year exceed $300 in principal amount, if such interest is not payable in advance or compounded and is computed only on unpaid balances.

(7) A loan or investment corporation, a substantial part of the business of which consists of receiving funds not subject to check and evidenced by installment or fully paid certificates of indebtedness or investment, and making loans and discounts, and the loans to a person who is a shareholder in such corporation during such taxable year by or for whom 10 per centum or more in value of its outstanding stock is owned directly or indirectly (including in the case of an individual, stock owned by the members of his family as defined in section 503 (a) (2)) outstanding at any time during such year do not exceed $5,000 in principal amount.

(c) Corporations making consolidated returns.

If the common parent corporation of an affiliated group of corporations making a consolidated return under the provisions of section 141 satisfies the stock ownership requirement provided in section 501 (a) (2), and the income of such affiliated group, determined as provided in section 141, satisfies the gross income requirement provided in section 501 (a) (1), such affiliated group shall be subject to the surtax imposed by this subchapter. The preceding sentence shall apply only if the common parent corporation is a common parent of an affiliated group of railroad corporations which would be eligible to file consolidated returns under section 141 prior to its amendment by the Revenue Act of 1942.[1] (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 182 (a), 183, 56 Stat. 894, 895.)

AMENDMENTS

1942—Subsecs. (b) and (c) were amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendment of subsec. (b) by act Oct. 21, 1942, § 182 (a), of this title, was made effective by section 182 (b) thereof as follows: "(b) The amendment made by this section (to section 501 (b)) shall be applicable to taxable years beginning after December 31, 1941, except that if a taxpayer, within the time and in the manner and subject to such regulations as the Commissioner with the approval of the Secretary prescribes, elects to have such amendments apply retroactively to all taxable years of the taxpayer beginning after December 31, 1938, and not beginning after December 31, 1941, such amendments shall be applicable to such taxable years."

Amendment of subsec. (c) by act Oct. 21, 1942, § 183, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

[1] Act Oct. 21, 1942, cited to text.

§ 504. Undistributed subchapter A net income.

(a) The amount of the dividends paid credit provided in section 27 (a) without the benefit of paragraphs (3) and (4) thereof (computed without its reduction, under section 27 (b) (1), by the amount of the credit provided in section 26 (a), relating to interest on certain obligations of the United States and Government corporations); but, in the computation of the dividends paid credit for the purposes of this subchapter, the amount allowed under subsection (c) of this section or of section 405 of the Revenue Act of 1938 in the computation of the tax under this subchapter or under Title IA of the Revenue Act of 1938 for any preceding taxable year beginning after December 31, 1937 shall be considered as a dividend paid in such preceding taxable year and not in the year of distribution;

(b) Amounts used or irrevocably set aside to pay or to retire indebtedness of any kind incurred prior to January 1, 1934, if such amounts are reasonable with reference to the size and terms of such indebtedness;

(c) Dividends paid after the close of the taxable year and before the 15th day of the third month following the close of the taxable year, if claimed under this subsection in the return, but only to the extent to which such dividends would have been includible in the computation of the basic surtax credit for the taxable year if distributed during such taxable year; but the amount allowed under this subsection shall not exceed either:

(1) The undistributed Subchapter A net income for the taxable year computed without regard to this subsection; or

(2) * * *

(A) The dividends paid during the taxable year (reduced by the amount allowed under this subsection in the computation of the tax under this subchapter for the taxable year preceding the taxable year or, in the case of a taxable year beginning in 1939, by the amount allowed under section 405 (c) of the Revenue Act of 1938 in the computation of the tax under Title IA of such Act for a taxable year beginning prior to January 1, 1939); and

(d) Amounts distributed before January 1, 1944, in redemption of preferred stock outstanding before January 1, 1934 (including any preferred stock issued after January 1, 1934, in lieu of such previously outstanding preferred stock) if such distributions are made by a corporation the aggregate of whose gross sales and gross receipts arising from manufac-

turing, commercial, processing, and service operations during the four-year period immediately before January 1, 1934, exceeded the aggregate of its gross receipts from dividends, interest, royalties, annuities, and gains from the sale or exchange of stock or securities during such period. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 44; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 132 (d), 184 (a), 186 (c), 56 Stat. 829, 895, 896.)

AMENDMENTS

1942—Subsecs. (a) and (c) (1, 2) were amended and subsec. (d) was added by act Oct. 21, 1942, cited to text.

1941—Subsecs. (a), (b), and (c) (3) (A) were amended by res. Mar. 17, 1941, cited to text, eff. Feb. 11, 1939.

EFFECTIVE DATE

Act Mar. 17, 1941, § 1, cited to text, affecting subsecs. (a–c), was made effective Feb. 10, 1939, by section 2 thereof.

Amendment of subsec. (a) by act Oct. 21, 1942, § 132 (d), cited to text, was made effective by section 132 (e) thereof as follows: "(e) The amendments made by this section (to sections 26 (c) (1, 2), 27 (b–c) and 504 (a)) shall be applicable only with respect to taxable years beginning after December 31, 1939, but shall be applicable in the computations with respect to previous taxable years for the purpose of ascertaining the amount of any dividend carry-over from such previous taxable years."

Amendment of subsec. (c) (1, 2) by act Oct. 21, 1942, § 186 (c), cited to text, was made effective by section 186 (f, g) thereof as follows: "(f) The amendments made by subsections (a) to (e), inclusive (to sections 28 (d) (1), 115 (a, b), 504 (c) (1, 2) and 506 (c) (1)) shall be effective as of the date of enactment of the laws amended thereby.

"(g) The amendments made by subsections (a) to (d), inclusive (to sections 115 (a, b), 504 (c) (1, 2) and 506 (c) (1)) shall not apply with respect to any distribution, which is a dividend solely by reason of the last sentence of section 115 (a) of the applicable revenue law, made prior to the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.) by a corporation which, under the law applicable to the taxable year in which the distribution is made, is a personal holding company, or which, for the taxable year in respect of which it is made under section 504 (c) or section 506 (of title 26) or a corresponding provision of a prior income tax law, is a personal holding company under the law applicable to such taxable year, unless—

"(1) The corporation (under regulations prescribed by the Commissioner with the approval of the Secretary) files, within one year after the date of the enactment of this Act, a claim for the benefit of this section on account of such distribution;

"(2) Such claim is accompanied by signed consents made under oath by each person to whom the corporation made such distribution agreeing to the inclusion of the amount of such distribution to him in his gross income as a taxable dividend. If any such person is no longer in existence or is under disability then the consent may be made by his legal representative; and

"(3) Each such consent filed is accompanied by cash, or such other medium of payment as the Commissioner may by regulations authorize, in an amount equal to the amount that would be required by section 143 (b) or 144 of the applicable revenue law to be deducted and withheld by the corporation if the amount of the distribution to the shareholder had been paid to the shareholder in cash as a dividend. The amount accompanying such consent shall be credited against the tax under the applicable revenue law imposed by section 211 (a) or 231 (a) (of Title 26) upon the shareholder."

Amendment by act Oct. 21, 1942, § 184a, cited to text, adding subsec. (d), was made applicable to taxable years beginning after Dec. 31, 1940, by section 184 (b) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 505. Subchapter A Net Income.

* * * * *

(d) 1941 capital loss carry-over denied.

The net income shall be computed without regard to section 117 (e) (2).

(e) Income not placed on annual basis.

The net income shall be computed without regard to section 47 (c). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 135 (b) (4), 150 (i), 56 Stat. 835, 846.)

AMENDMENTS

1942—Subsec. (d) was amended and subsec. (e) was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 506. Deficiency dividends—credits and refunds.

* * * * *

c. Deficiency dividends—(1) Definition.

For the purposes of this subchapter, the term "deficiency dividends" means the amount of the dividends paid, on or after the date of the closing agreement or on or after the date the decision of the Board or the judgment becomes final, as the case may be, and prior to filing claim under subsection (d), which would have been includible in the computation of the basic surtax credit for the taxable year with respect to which the deficiency was asserted if distributed during such taxable year. No dividends shall be considered as deficiency dividends for the purposes of allowance of credit under subsection (a) unless (under regulations prescribed by the Commissioner with the approval of the Secretary) the corporation files, within thirty days after the date of the closing agreement, or the date upon which the decision of the Board or judgment becomes final, as the case may be, notification (which specifies the amount of the credit intended to be claimed) of its intention to have the dividends so considered.

(2) Effect on dividends paid credit—(A) For taxable year in which paid.

Deficiency dividends paid in any taxable year (to the extent of the portion thereof with respect to which the credit under subsection (a), or the credit or refund under subsection (b), or both, of this section or section 407 of the Revenue Act of 1938, are allowed) shall be subtracted from the basic surtax credit for such year, but only for the purpose of computing the tax under this subchapter for such year and succeeding years.

(B) For prior taxable year.

Deficiency dividends paid in any taxable year (to the extent of the portion thereof with respect to which the credit under subsection (a), or the credit or refund under subsection (b), or both, of this sec-

tion or section 407 of the Revenue Act of 1938, are allowed) shall not be allowed under section 504 (c) in the computation of the tax under this subchapter for any taxable year preceding the taxable year in which paid.

* * * * *

(g) Rate for taxable years 1939, 1940, and 1941.

If the deficiency is established or determined for a taxable year which begins after December 31, 1939, and does not begin after December 31, 1941, the rates under subsections (a) and (b) used in determining the amount of the credit or refund shall be 71½ per centum in lieu of 65 per centum and 82½ per centum in lieu of 75 per centum.

(h) Rate for taxable years after 1941.

If the deficiency is established or determined for a taxable year which begins after December 31, 1941, the rates under subsections (a) and (b) used in determining the amount of the credit or refund shall be 75 per centum in lieu of 65 per centum and 85 per centum in lieu of 75 per centum.

(j) Additional credit or refund for prior taxable year—(1) Election to have a certain dividend considered as a deficiency dividend.

If a corporation was a personal holding company for any taxable year beginning after December 31, 1936, and prior to January 1, 1942, and its adjusted net income, Title 1A net income or Subchapter A net income, in the case of a tax imposed by Titles 1A of the Revenue Acts of 1936 and 1938,[1] or Subchapter A of the Internal Revenue Code, as the case may be, exceeds the sum of (A) the earnings and profits accumulated after February 28, 1913, as of the beginning of the taxable year and (B) the earnings and profits of the taxable year (computed as of the close of the taxable year without diminution by reason of any distributions made during the taxable year) and if prior to the date of enactment of the Revenue Act of 1942,[2] the corporation paid all or any portion of the tax imposed by Title 1A or Subchapter A for any such taxable year or years then the corporation may elect, within six months after the date of enactment of the Revenue Act of 1942[2] to have the amount of a dividend paid within such six-month period considered as a deficiency dividend. Such election must be made by the filing of a claim (under regulations prescribed by the Commissioner with the approval of the Secretary) within such six-month period and after the payment of the dividend, specifying the taxable year or years with respect to which such dividend applies, setting forth the amount of the dividend to be apportioned to each taxable year, and claiming the benefit of this subsection by reason of such dividend.

(2) Effect of election.

If the corporation exercises the election authorized under paragraph (1) of this subsection—

(A) The credit or refund shall be computed, and credited or refunded without interest, as provided in subsection (b) and at the rates provided therein or in subsection (g), as the case may be, but shall be subject to the limitations in subsection (f). In any case where a dividend is apportioned to more than one taxable year the credit or refund shall be determined for each taxable year on the basis of the amount of the dividend apportioned thereto; and

(B) The dividends paid credit for the taxable year in which paid and for a prior taxable year or years shall be determined as provided in subsection (c) (2). (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 45; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 185, 186 (d) (1), (i), 56 Stat. 895, 896, 898.)

AMENDMENTS

1942—Subsec. (c) (1) was amended and subsecs. (g, h, and j) were added by act Oct. 21, 1942, cited to text. Subsecs. (g, h, and j) were added without using the letter (i).

1941—Subsec. (c) (2) was amended by res. Mar. 17, 1941, cited to text, eff. Feb. 11, 1939.

EFFECTIVE DATE

Amendments of subsec. (c) (2 A, B), by act Mar. 17, 1941, § 1, cited to text, were made effective as of Feb. 10, 1939, by section 2 of said act.

Amendment of subsec. (c) (1) by act Oct. 21, 1942, § 186 (d) (i), cited to text, was made effective by section 186 (f) and (g) thereof as follows:

"(f) The amendments made by subsections (a) to (e), inclusive (to sections 28 (d) (1), 115 (a, b), 504 (c) (1, 2) and 506 (c) (1)), shall be effective as of the date of enactment of the laws amended thereby.

"(g) The amendments made by subsections (a) to (d), inclusive (to sections 115 (a, b), 504 (c) (1, 2) and 506 (c) (1)), shall not apply with respect to any distribution, which is a dividend solely by reason of the last sentence of section 115 (a) of the applicable revenue law, made prior to the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.) by a corporation which, under the law applicable to the taxable year in which the distribution is made, is a personal holding company, or which, for the taxable year in respect of which it is made under section 504 (c) or section 506 (of Title 26) or a corresponding provision of a prior income tax law, is a personal holding company under the law applicable to such taxable year, unless—

"(1) The corporation (under regulations prescribed by the Commissioner with the approval of the Secretary) files, within one year after the date of the enactment of this Act, a claim for the benefit of this section on account of such distribution;

"(2) Such claim is accompanied by signed consents made under oath by each person to whom the corporation made such distribution agreeing to the inclusion of the amount of such distribution to him in his gross income as a taxable dividend. If any such person is no longer in existence or is under disability then the consent may be made by his legal representative; and

"(3) Each such consent filed is accompanied by cash, or such other medium of payment as the Commissioner may by regulations authorize, in an amount equal to the amount that would be required by section 143 (b) or 144 of the applicable revenue law to be deducted and withheld by the corporation if the amount of the distribution to the shareholder had been paid to the shareholder in cash as a dividend. The amount accompanying such consent shall be credited against the tax under the applicable revenue law imposed by section 211 (a) or 231 (a) (of Title 26) upon the shareholder."

Subsecs. (g), (h), and (j) as added by act Oct. 21, 1942, §§ 185 and 186, cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 101 thereof.

[1] Acts June 22, 1936, ch. 690, Title 1A, § 351 et seq., 49 Stat. 1732; May 28, 1938, ch. 289, Title 1A, § 401 et seq., 52 Stat. 557.

[2] Oct. 21, 1942, 4:30 p. m., E. W. T.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

SUBCHAPTER B.—DECLARED VALUE EXCESS-PROFITS TAX

§ 600. Rate of tax.

If any corporation is taxable under section 1200 with respect to any year ending June 30, there shall be imposed upon its net income for the income-tax taxable year ending after the close of such year, an[1] declared value excess-profits tax equal to the sum of the following:

6⅘ per centum of such portion of its net income for such income-tax taxable year as is in excess of 10 per centum and not in excess of 15 per centum of the declared value;

13⅘ per centum of such portion of its net income for such income-tax taxable year as is in excess of 15 per centum of the declared value. (As amended Sept. 20, 1941, 12:15 p. m. E. S. T., ch. 412, title III, § 302 (a), 55 Stat. 704; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title III, § 302 (a) (1), 56 Stat. 940.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section by striking out word "adjusted" wherever it occurred therein.

1941—Section was formerly composed of two subsections, designated "(a)" and "(b)". Act Sept. 20, 1941, cited to text, struck out the heading of subsec. (a), amended the rate schedule, and repealed subsec. (b), which related to defense tax for five years.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective only with respect to income-tax taxable years ending after June 30, 1942, and succeeding years, by section 302 (b) thereof.

Act Sept. 20, 1941, cited to text, was made effective only with respect to income-tax taxable years ending after June 30, 1941, by section 302 (b) thereof.

§ 601. Declared value.

The declared value shall be determined as provided in section 1202 as of the close of the preceding income-tax taxable year (or as of the date of organization if it had no preceding income-tax taxable year). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title III, §§ 302 (a) (2), 303 (a), 56 Stat. 940.)

AMENDMENT

1942—Word "adjusted," preceding "declared," and former last sentence were both stricken by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Section 302 (a) (2) of act Oct. 21, 1942, cited to text, amending this section by striking therefrom the word "adjusted," was made effective only with respect to income-tax taxable years ending after June 30, 1942, and succeeding years, by subsec. (b) thereof.

Section 303 (a) of act Oct. 21, 1942, cited to text, amending this section by striking out last sentence, was made applicable to taxable years beginning after Dec. 31, 1939, by subsec. (c) thereof.

§ 602. Net income.

For the purposes of this subchapter the net income shall be the same as the net income for income tax purposes for the year in respect of which the tax under section 600 is imposed, computed without the deduction of the tax imposed by section 600, but with a credit against net income equal to the credit for dividends received provided in section 26 (b) of Chapter 1. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title II, § 202 (h), 55 Stat. 701; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title III, § 304, 56 Stat. 941.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

1941—Act Sept. 20, 1941, cited to text, inserted words "or the tax imposed by Subchapter E of Chapter 2".

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 205 thereof.

§ 605. Income-tax taxable year of less than twelve months—(a) General rule.

If the income-tax taxable year is a period of less than twelve months on account of a change in the accounting period of the taxpayer, the net income determined under section 602 for such income-tax taxable year (referred to in this section as the "short taxable year") shall be placed on an annual basis by multiplying the amount thereof by the number of days in the twelve months ending with the close of the short taxable year and dividing by the number of days in the short taxable year. The tax shall be such part of the tax computed on such annual basis as the number of days in the short taxable year is of the number of days in the twelve months ending with the close of the short taxable year.

(b) Exception.

If the taxpayer establishes the amount of the tax under section 600 for the period of twelve months beginning with the first day of the short taxable year, computed as if such twelve-month period were an income-tax taxable year, under the law applicable to the short taxable year, and using the adjusted declared value applicable in determining the tax for such short taxable year, then the tax determined under subsection (a) for the short taxable year shall be reduced to an amount which is such part of the tax computed for the twelve-month period as the net income for the short taxable year is of the net income established for such twelve-month period. The taxpayer (other than a taxpayer to which the next sentence applies) shall compute the tax and file its return without the application of this subsection. If, prior to one year from the date of the beginning of the short taxable year, the taxpayer has disposed of substantially all its assets, in lieu of the twelve-month period provided in the preceding provision of this subsection, the twelve-month period ending with the close of the short taxable year shall be used. For the purposes of this subsection, the net income for the short taxable year shall not be placed on an annual basis under the provisions of subsection (a), and the net income for the twelve-month period used shall in no case be considered less than the net income for the short taxable year. The benefits of this subsection shall not be allowed unless the taxpayer, at such time as regulations prescribed hereunder re-

[1] So in original.

quire, makes application therefor in accordance with such regulations, and such application, in the case of a taxpayer required to file return without regard to this subsection, shall be considered a claim for credit or refund. The Commissioner, with the approval of the Secretary, shall prescribe such regulations as he may deem necessary for the application of this subsection. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title III, § 303 (b), 56 Stat. 940.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, made this section applicable to taxable years beginning after December 31, 1939, by section 303 (c) thereof.

SUBCHAPTER E.—EXCESS PROFITS TAX

PART I

§ 710. Imposition of tax—(a) Imposition.—(1) General rule.

There shall be levied, collected, and paid, for each taxable year, upon the adjusted excess-profits net income, as defined in subsection (b), of every corporation (except a corporation exempt under section 727) a tax equal to whichever of the following amounts is the lesser:

(A) 90 per centum of the adjusted excess-profits net income, or

(B) an amount which when added to the tax imposed for the taxable year under Chapter 1 (other than section 102) equals 80 per centum of the corporation surtax net income, computed under section 15 or Supplement G, as the case may be, but without regard to the credit provided in section 26 (e) (relating to income subject to the tax imposed by this subchapter).

(2) Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 229 (a) (2), 56 Stat. 931, eff. as of Oct. 8, 1940.

(3) Taxable years beginning in 1941 and ending after June 30, 1942.

In the case of a taxable year beginning in 1941 and ending after June 30, 1942, the tax shall be an amount equal to the sum of—

(A) that portion of a tentative tax under this subchapter, computed without regard to section 203 of the Revenue Act of 1942,[1] which the number of days in such taxable year before July 1, 1942, bears to the total number of days in such taxable year, plus

(B) that portion of a tentative tax under this subchapter, computed as if the amendments made by sections 105 (c), 105 (d), 202, and 206 of the Revenue Act of 1942[2] were applicable to such taxable year, which the number of days in such taxable year after June 30, 1942, bears to the total number of days in such taxable year.

(4) Mutual insurance companies.

In the case of a mutual insurance company other than life or marine, if the gross amount received from interest, dividends, rents, and premiums (including deposits and assessments) is over $75,000 but less than $125,000, the tax imposed under this section shall be an amount which bears the same proportion to the amount ascertained under this section, computed without reference to this paragraph, as the excess over $75,000 of such gross amount received bears to $50,000.

(5) Deferment of payment in case of abnormality.

If the adjusted excess profits net income (computed without reference to section 722) for the taxable year of a taxpayer which claims on its return, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, the benefits of section 722, is in excess of 50 per centum of its normal tax net income for such year, computed without the credit provided in section 26 (e) (relating to adjusted excess profits net income), the amount of tax payable at the time prescribed for payment may be reduced by an amount equal to 33 per centum of the amount of the reduction in the tax so claimed. For the purposes of section 271, if the tax payable is the tax so reduced, the tax so reduced shall be considered the amount shown on the return.

(b) Definition of adjusted excess profits net income.

* * * * *

(1) Specific exemption.

A specific exemption of $5,000, and in the case of a mutual insurance company (other than life or marine) which is an interinsurer or reciprocal underwriter a specific exemption of $50,000;

* * * * *

(3) Unused excess profits credit.

The amount of the unused excess profits credit adjustment for the taxable year, computed in accordance with subsection (c).

(c) Unused excess profits credit adjustment—(1) Computation of unused excess profits credit adjustment.

The unused excess profits credit adjustment for any taxable year shall be the aggregate of the unused excess profits credit carry-overs and unused excess profits credit carry-backs to such taxable year.

(2) Definition of unused excess profits credit.

The term "unused excess profits credit" means the excess, if any, of the excess profits credit for any taxable year beginning after December 31, 1939, over the excess profits net income for such taxable year, computed on the basis of the excess profits credit applicable to such taxable year. For such purpose the excess profits credit and the excess profits net income for any taxable year beginning in 1940 shall be computed under the law applicable to taxable years beginning in 1941. The unused excess profits credit for a taxable year of less than twelve months shall be an amount which is such part of the unused excess profits credit determined under the first sentence of this paragraph as the number of days in the taxable year is of the number of days in the twelve months ending with the close of the taxable year.

[1] Revenue Act of 1942, § 203, added subsec. (a) (3) to this section.

[2] Revenue Act of 1942, §§ 105 (c), 105 (d), 202, and 206, affected the following sections of this title: 23 (c) (1) (B), (c) (2), (e), (f), (g); 710 (a) (1); and 711 (a) (1) (A), (a) (1) (G), (a) (2) (C), (a) (2) (I).

(3) Amount of unused excess profits credit carry-back and carry-over—(A) Unused excess profits credit carry-back.

If for any taxable year beginning after December 31, 1941, the taxpayer has an unused excess profits credit, such unused excess profits credit shall be an unused excess profits credit carry-back for each of the two preceding taxable years, except that the carry-back in the case of the first preceding taxable year shall be the excess, if any, of the amount of such unused excess profits credit over the adjusted excess profits net income for the second preceding taxable year computed for such taxable year (i) by determining the unused excess profits credit adjustment without regard to such unused excess profits credit, and (ii) without the deduction of the specific exemption provided in subsection (b) (1).

(B) Unused excess profits credit carry-over.

If for any taxable year beginning after December 31, 1939, the taxpayer has an unused excess profits credit, such unused excess profits credit shall be an unused excess profits credit carry-over for each of the two succeeding taxable years, except that the carry-over in the case of the second succeeding taxable year shall be the excess, if any, of the amount of such unused excess profits credit over the adjusted excess profits net income for the intervening taxable year computed for such intervening taxable year (i) by determining the unused excess profits credit adjustment without regard to such unused excess profits credit or to any unused excess profits credit carry-back, and (ii) without the deduction of the specific exemption provided in subsection (b) (1). For the purposes of the preceding sentence, the unused excess profits credit for any taxable year beginning after December 31, 1941, shall first be reduced by the sum of the adjusted excess profits net income for each of the two preceding taxable years (computed for each such preceding taxable year (i) by determining the unused excess profits credit adjustment without regard to such unused excess profits credit or to the unused excess profits credit for the succeeding taxable year, and (ii) without the deduction of the specific exemption provided in subsection (b) (1)).

(4) No carry-back to year prior to 1941.

As used in this subsection, the term "preceding taxable year" and the term "preceding taxable years" do not include any taxable year beginning prior to January 1, 1941. (As amended Mar. 7, 1941, ch. 10, § 2, 55 Stat. 17; Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title II, §§ 201 (a), 202 (e), 55 Stat. 699, 701; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, §§ 202, 203 (a), 204 (a, b), 205 (a), (g) (1), 222 (b), 229 (a) (2), 56 Stat. 899, 900, 901, 902, 917, 931.)

AMENDMENTS

1942—Subsecs. (a) (1), (b) (1, 3) and (c) were amended, subsec. (a) (2) was repealed, and subsec. (a) (3–5) was added by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) was amended by act Sept. 20, 1941, § 201 (a), cited to text.

Subsec. (b) (3) was amended by act Mar. 7, 1941, § 2 (a), cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

Subsec. (c) was added by act Mar. 7, 1941, § 2 (b), cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

Subsec. (c) (1) was amended by act Sept. 20, 1941, § 202 (e), cited to text, which added the last sentence thereto.

EFFECTIVE DATE

Amendments of subsecs. (a), (1, 4, 5) and (b) (1, 2) by act Oct. 21, 1942, §§ 202, 205 (a), 222 (b), cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

Amendment of subsec. (a) (3) by act Oct. 21, 1942, § 203 (a), cited to text, was made applicable to taxable years beginning in 1941 and ending after June 30, 1942, by section 203 (b) thereof.

Amendments of subsecs. (b) (3), and (c) by act Oct. 21, 1942, §§ 204 (a), 204 (b), cited to text, were made applicable to taxable years beginning after Dec. 31, 1940, by section 204 (c) thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 205 thereof.

§ 711. Excess profits net income.—(a) Taxable years beginning after December 31, 1939.

(1) Excess profits credit computed under income credit.

(A) Income subject to excess profits tax.

In computing such normal-tax net income the credit provided in section 26 (e) (relating to income subject to the tax imposed by this subchapter) shall not be allowed;

(B) Gains and losses from sales or exchanges of capital assets.

There shall be excluded gains and losses from sales or exchanges of capital assets held for more than 6 months.

(C) Income from retirement or discharge of bonds, and so forth.

There shall be excluded, in the case of any taxpayer, income derived from the retirement or discharge by the taxpayer of any bond, debenture, note, or certificate or other evidence of indebtedness, if the obligation of the taxpayer has been outstanding for more than 6 months, including, in case the issuance was at a premium, the amount includible in income for such year solely because of such retirement or discharge;

* * * * *

(G) Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 206 (b) (1), 56 Stat. 903.

(H) Life insurance companies.

In the case of a life insurance company, there shall be deducted from the normal tax net income, the excess of (1) the product of (i) the figure determined and proclaimed under section 202 (b) and (ii) the excess profits net income computed without regard to this subparagraph, over (2) the adjustment for certain reserves provided in section 202 (c).

(I) Nontaxable income of certain industries with depletable resources.

In the case of a producer of minerals, or a producer of logs or lumber from a timber block, as defined in section 735, there shall be excluded nontaxable income from exempt excess output of mines

and timber blocks and nontaxable bonus income provided in section 735.

(J) Net operating loss deduction adjustment.

The net operating loss deduction shall be adjusted as follows:

(i) In computing the net operating loss for any taxable year under section 122 (a), and the net income for any taxable year under section 122 (b), no deduction shall be allowed for any excess profits tax imposed by this subchapter, and, if the excess profits credit for such taxable year was computed under section 714, the deduction for interest shall be reduced by the amount of any reduction under paragraph (2) (B) for such taxable year; and

(ii) In lieu of the reduction provided in section 122 (c), such reduction shall be in the amount by which the excess profits net income computed with the exceptions and limitations specified in section 122 (d) (1), (2), (3), and (4) and computed without regard to subparagraph (B), without regard to any credit for dividends received, and without regard to any credit for interest received provided in section 26 (a) exceeds the excess profits net income (computed without the net operating loss deduction).

(2) Excess profits credit computed under invested capital credit.

* * * * *

(A) Dividends received.

The credit for dividends received shall apply, without limitation, to all dividends on stock of all corporations, except that no credit for dividends received shall be allowed with respect to dividends (actual or constructive) on stock of foreign personal holding companies or dividends on stock which is not a capital asset.

* * * * *

(C) Income subject to excess profits tax.

In computing such normal-tax net income the credit provided in section 26 (e) (relating to income subject to the tax imposed by this subchapter) shall not be allowed;

(D) Gains and losses from sales or exchanges of capital assets.

There shall be excluded gains and losses from sales or exchanges of capital assets held for more than 6 months.

(E) Income from retirement or discharge of bonds, and so forth.

There shall be excluded, in the case of any taxpayer, income derived from the retirement or discharge by the taxpayer of any bond, debenture, note, or certificate or other evidence of indebtedness, if the obligation of the taxpayer has been outstanding for more than 6 months, including, in case the issuance was at a premium, the amount includible in income for such year solely because of such retirement or discharge;

* * * * *

(I) Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 206 (b) (2), 56 Stat. 903.

(J) In the case of a life insurance company, there shall be deducted from the normal tax net income, 50 per centum of the excess of (1) the product of (i) the figure determined and proclaimed under section 202 (b) and (ii) the excess profits net income computed without regard to this subparagraph, over (2) the adjustment for certain reserves provided in section 202 (c).

(K) Nontaxable income of certain industries with depletable resources.

In the case of a producer of minerals, or a producer of logs or lumber from a timber block, as defined in section 735, there shall be excluded nontaxable income from exempt excess output of mines and timber blocks and nontaxable bonus income provided in section 735.

(L) Net operating loss deduction adjustment.

The net operating loss deduction shall be adjusted as follows:

(i) In computing the net operating loss for any taxable year under section 122 (a), and the net income for any taxable year under section 122 (b), no deduction shall be allowed for any excess profits tax imposed by this subchapter, and, if the excess profits credit for such taxable year was computed under section 714, the deduction for interest shall be reduced by the amount of any reduction under subparagraph (B) of this paragraph for such taxable year; and

(ii) In lieu of the reduction provided in section 122 (c), such reduction shall be in the amount by which the excess profits net income computed with the exceptions and limitations provided in section 122 (d) (1), (2), (3), and (4) and computed without regard to subparagraph (D), without regard to any credit for dividends received, and without regard to any credit for interest received provided in section 26 (a) exceeds the excess profits net income (computed without the net operating loss deduction).

(3) Taxable year less than twelve months—(A) General rule.

If the taxable year is a period of less than twelve months the excess profits net income for such taxable year (referred to in this paragraph as the "short taxable year") shall be placed on an annual basis by multiplying the amount thereof by the number of days in the twelve months ending with the close of the short taxable year and dividing by the number of days in the short taxable year. The tax shall be such part of the tax computed on such annual basis as the number of days in the short taxable year is of the number of days in the twelve months ending with the close of the short taxable year.

(B) Exception.

If the taxpayer establishes its adjusted excess profits net income for the period of twelve months beginning with the first day of the short taxable year, computed as if such twelve-month period were a taxable year, under the law applicable to the short taxable year, and using the credits applicable in determining the adjusted excess profits net income for such short taxable year, then the tax for the short taxable year shall be reduced to an amount which is such part of the tax computed on such adjusted excess profits net income so established as the excess profits net income for the short taxable year is of the excess profits net income for such twelve-month period. The taxpayer (other than a taxpayer

to which the next sentence applies) shall compute the tax and file its return without the application of this subparagraph. If, prior to one year from the date of the beginning of the short taxable year, the taxpayer has disposed of substantially all its assets, in lieu of the twelve-month period provided in the preceding provisions of this subparagraph, the twelve-month period ending with the close of the short taxable year shall be used. For the purposes of this subparagraph, the excess profits net income for the short taxable year shall not be placed on an annual basis as provided in subparagraph (A), and the excess profits net income for the twelve-month period used shall in no case be considered less than the excess profits net income for the short taxable year. The benefits of this subparagraph shall not be allowed unless the taxpayer, at such time as regulations prescribed hereunder require, makes application therefor in accordance with such regulations, and such application, in case the return was filed without regard to this subparagraph, shall be considered a claim for credit or refund. The Commissioner, with the approval of the Secretary, shall prescribe such regulations as he may deem necessary for the application of this subparagraph.

(b) Taxable years in base period.

(1) General rule and adjustments.

* * * * *

(A) Repealed. Sept. 20, 1941, 12:15 p. m. E. S. T., ch. 412, title II, § 202 (c) (2), 55 Stat. 701.

(B) Gains and losses from sales or exchanges of capital assets.

There shall be excluded gains and losses from sales or exchanges of capital assets held for more than 6 months.

(C) Income from retirement or discharge of bonds, and so forth.

There shall be excluded, in the case of any taxpayer, income derived from the retirement or discharge by the taxpayer of any bond, debenture, note, or certificate or other evidence of indebtedness, if the obligation of the taxpayer has been outstanding for more than 6 months, including, in case the issuance was at a premium, the amount includible in income for such year solely because of such retirement or discharge;

(D) Deductions on account of retirement or discharge of bonds, and so forth.

If during the taxable year the taxpayer retires or discharges any bond, debenture, note, or certificate or other evidence of indebtedness, if the obligation of the taxpayer has been outstanding for more than eighteen months, the following deductions for such taxable year shall not be allowed:

* * * * *

(G) Dividends received.

The credit for dividends received shall apply, without limitation, to dividends on stock of domestic corporations;

(H) Payment of judgments, and so forth.

Deductions attributable to any claim, award, judgment, or decree against the taxpayer, or interest on any of the foregoing, if abnormal for the taxpayer, shall not be allowed, and if normal for the taxpayer, but in excess of 125 per centum of the average amount of such deductions in the four previous taxable years, shall be disallowed in an amount equal to such excess;

(I) Intangible drilling and development costs.

Deductions attributable to intangible drilling and development costs paid or incurred in or for the drilling of wells or the preparation of wells for the production of oil or gas, and for development costs in the case of mines, if abnormal for the taxpayer, shall not be allowed, and if normal for the taxpayer, but in excess of 125 per centum of the average amount of such deductions in the four previous taxable years, shall be disallowed in an amount equal to such excess; and

(J) Abnormal deductions.

Under regulations prescribed by the Commissioner, with the approval of the Secretary, for the determination, for the purposes of this subparagraph, of the classification of deductions—

(i) Deductions of any class shall not be allowed if deductions of such class were abnormal for the taxpayer, and

(ii) If the class of deductions was normal for the taxpayer, but the deductions of such class were in excess of 125 per centum of the average amount of deductions of such class for the four previous taxable years, they shall be disallowed in an amount equal to such excess.

(K) Rules for application of subparagraphs (H), (I), and (J).

For the purposes of subparagraphs (H), (I), and (J)—

(i) If the taxpayer was not in existence for four previous taxable years, then such average amount specified in such subparagraphs shall be determined for the previous taxable years it was in existence and the succeeding taxable years which begin before the beginning of the taxpayer's second taxable year under this subchapter. If the number of such succeeding years is greater than the number necessary to obtain an aggregate of four taxable years there shall be omitted so many of such succeeding years, beginning with the last, as are necessary to reduce the aggregate to four.

(ii) Deductions shall not be disallowed under such subparagraphs unless the taxpayer establishes that the abnormality or excess is not a consequence of an increase in the gross income of the taxpayer in its base period or a decrease in the amount of some other deduction in its base period, and is not a consequence of a change at any time in the type, manner of operation, size, or condition of the business engaged in by the taxpayer.

(iii) The amount of deductions of any class to be disallowed under such subparagraphs with respect to any taxable year shall not exceed the amount by which the deductions of such class for such taxable year exceed the deductions of such class for the taxable year for which the tax under this subchapter is being computed.

(2) Capital gains and losses.

For the purposes of this subsection the normal-tax net income and the special-class net income referred to in paragraph (1) shall be computed as if section 23 (g) (2), section 23 (k) (2), and section 117 were part of the revenue law applicable to the taxable year the excess profits net income of which is being computed, with the exception that the capital loss carry-over provided in subsection (e) (1) of section 117 shall be applicable to net capital losses for taxable years beginning after December 31, 1934. Such exception shall not apply for the purposes of computing the tax under this subchapter for any taxable year beginning before January 1, 1943. (As amended Mar. 7, 1941, ch. 10, §§ 3, 12 (b), 55 Stat. 18, 29; Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title II, § 202 (c), (d), 55 Stat. 700, 701; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, §§ 205 (b, c), 206, 207 (a–g), 208, 209 (a, b), 210 (a, b), 211 (a), 213 (a), 56 Stat. 903, 904, 907, 908.)

AMENDMENTS

1942—Subsec. (a) (1), pars. (A–C) were amended by act Oct. 21, 1942, cited to text.

Subsec. (a) (1) (G) was repealed by act Oct. 21, 1942, cited to text.

Subsec. (a) (1), pars. (H, I, J) were added by act Oct. 21, 1942, cited to text.

Subsec. (a) (2), pars. (A, C, D) were amended by act Oct. 21, 1942, cited to text.

Subsec. (a) (2), par. (I) was repealed by act Oct. 21, 1942, cited to text.

Subsec. (a) (2), pars. (J, K, L) were added by act Oct. 21, 1942, cited to text.

Subsec. (a) (3) was amended by act Oct. 21, 1942, cited to text.

Subsec. (b) (1), pars. (B, C), (2) were amended by act Oct. 21, 1942, cited to text.

1941—Subsecs. (a) (1) (A) and (a) (2) (C) were amended by act Sept. 20, 1941, § 202 (c) (1), cited to text.

Subsecs. (a) (1) (G) and (a) (2) (I) were added by act Sept. 20, 1941, § 202 (d) (1), (2), respectively, cited to text.

Subsec. (a) (2) (A) was amended by act Mar. 7, 1941, § 12 (b), cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

Subsec. (b) (1) (A), relating to income taxes, was repealed by act Sept. 20, 1941, § 202 (c) (2), cited to text.

Subsec. (b) (1) (G), formerly (b) (1) (I), was reenacted as (b) (1) (G) by act Mar. 7, 1941, § 3, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act. Former (b) (1) (G) was relettered (b) (1) (H) by said act Mar. 7, 1941, § 3.

Subsec. (b) (1) (H), formerly (b) (1) (G), was relettered (b) (1) (H) and amended by act Mar. 7, 1941, § 3, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act. Former (b) (1) (H) was relettered (b) (1) (I) by said act Mar. 7, 1941, § 3.

Subsec. (b) (1) (I), formerly (b) (1) (H), was relettered (b) (1) (I) and amended by act Mar. 7, 1941, § 3, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act. Former (b) (1) (I) was relettered (b) (1) (G) by said act Mar. 7, 1941, § 3.

Subsecs. (b) (1) (J), (K), were added by act Mar. 7, 1941, § 3, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

EFFECTIVE DATE

Amendments of subsecs. (a) (1) (A–C, G, H), (2) (C–E, J), and (b) (1) (B, C), (2) by act Oct. 21, 1942, §§ 205 (b) (c), 206 (a) (b), 207 (a)–(g) and 209 (a), cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

Amendments by act Oct. 21, 1942, § 209 (a) (b), cited to text, adding subpars. (I) and (K), to subsecs. (a) (1) and (2) respectively, to the extent that they related to nontaxable bonus income were made applicable to taxable years beginning after Dec. 31, 1940, by section 209 (d) thereof.

Amendments by act Oct. 21, 1942, § 210 (a, b), cited to text, adding subpars. (J) and (K) to subsec. (a), pars. (1, 2), respectively, was made effective as of Oct. 8, 1940, 11:00 p. m., E. S. T., by section 210 (c) thereof.

Amendment of subsec. (a) (2) (A) by act Oct. 21, 1942, § 211a, cited to text, was made effective as of Oct. 8, 1940, 11 p. m., E. S. T., by section 211 (b) thereof.

Amendment of subsec. (a) (3) by act Oct. 21, 1942, cited to text, § 213 (a), was made applicable to taxable years beginning after Dec. 31, 1939, by section 213 (b) thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 205 thereof.

TREATMENT OF INVOLUNTARY CONVERSIONS AS CAPITAL TRANSACTIONS FOR TAXABLE YEARS BEGINNING IN 1940, 1941

Act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 208, 56 Stat. 904, provided as follows: "Effective with respect to taxable years beginning after December 31, 1939, but not beginning after December 31, 1941, the second sentence of section 711 (a) (1) (B), section 711 (a) (2) (D), and section 711 (b) (1) (B) (of Title 26) is amended to read as follows: 'There shall be excluded the excess of the recognized gains from the sale, exchange, or involuntary conversion (as a result of destruction in whole or in part, theft or seizure, or an exercise of the power of requisition or condemnation or the threat or imminence thereof) of property held for more than eighteen months which is of a character which is subject to the allowance for depreciation provided in section 23 (*l*) over the recognized losses from the sale, exchange, or involuntary conversion of such property. For the purposes of this subparagraph, section 117 (h) (1) and (2) shall apply in determining the period for which the taxpayer has held property which is of a character which is subject to the allowance for depreciation provided in section 23 (*l*).'"

§ 712. Excess profits credit—allowance—(a) Domestic corporations.

In the case of a domestic corporation which was in existence before January 1, 1940, the excess profits credit for any taxable year shall be an amount computed under section 713 or section 714, whichever amount results in the lesser tax under this subchapter for the taxable year for which the tax under this subchapter is being computed. In the case of all other domestic corporations the excess profits credit for any taxable year shall be an amount computed under section 714. (For allowance of excess profits credit in case of certain reorganizations of corporations, see section 741.)

(b) Foreign corporations.

In the case of a foreign corporation engaged in trade or business within the United States, the first taxable year of which under this subchapter begins on any date in 1940, which was in existence on the day forty-eight months prior to such date and which at any time during each of the taxable years in such forty-eight months was engaged in trade or business within the United States, the excess profits credit for any taxable year shall be an amount computed under section 713 or section 714, whichever amount results in the lesser tax under this subchapter for the taxable year for which the tax under this subchapter is being computed. In the case of all other foreign corporations the excess profits credit for any taxable year shall be an amount computed under section 714.

(c) Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 224 (b), 56 Stat. 920.

(d) Special rule in connection with certain reorganizations.

For the existence of taxpayer through component corporation, see section 740 (f). (As amended Mar. 7, 1941, ch. 10, § 13, 55 Stat. 29; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, §§ 212 (a), 224 (b), 228 (e) (1), 56 Stat. 908, 920, 931.)

AMENDMENTS

1942—Subsec. (b) was amended, subsec. (c) was repealed and subsec. (d) was added by act Oct. 21, 1942, cited to text.

1941—Subsecs. (a) and (b) were amended by act Mar. 7, 1941, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

Subsec. (c) was added by act Mar. 7, 1941, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

EFFECTIVE DATE

Amendment of subsec. (b) by act Oct. 21, 1942, § 212 (a), cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

Amendment by act Oct. 21, 1942, § 224 (b), cited to text, repealing subsec. (c) was made applicable with respect to taxable years beginning after Dec. 31, 1939, by section 224 (c) thereof.

§ 713. Excess profits credit—based on income—(a) Amount of excess profits credit.

* * * * *

(1) Domestic corporations.

In the case of a domestic corporation—

(A) 95 per centum of the average base period net income,

(B) Plus 8 per centum of the net capital addition as defined in subsection (g), or

(C) Minus 6 per centum of the net capital reduction as defined in subsection (g).

(b) Base period—(1) Definition.

As used in this section the term "base period"—

(A) If the corporation was in existence during the whole of the forty-eight months preceding the beginning of its first taxable year under this subchapter, means the period commencing with the beginning of its first taxable year beginning after December 31, 1935, and ending with the close of its last taxable year beginning before January 1, 1940; and

(B) In the case of a corporation which was in existence during only part of the forty-eight months preceding the beginning of its first taxable year under this subchapter, means the forty-eight months preceding the beginning of its first taxable year under this subchapter.

(2) Division into halves.

For the purposes of subsections (d) and (f) the base period of the taxpayer shall be divided into halves, the first half to be composed of one-half the entire number of months in the base period and to begin with the beginning of the base period.

(c) Deficit in excess profits net income.

For the purposes of this section the term "deficit in excess profits net income" with respect to any taxable year means the amount by which the deductions plus the credit for dividends received and the credit provided in section 26 (a) (relating to interest on certain obligations of the United States and its instrumentalities) exceeded the gross income. For the purposes of this subsection in determining whether there was such an excess and in determining the amount thereof, the adjustments provided in section 711 (b) (1) shall be made.

(d) Average base period net income—determination—(1) Definition.

For the purposes of this section the average base period net income of the taxpayer shall be the amount determined under subsection (e), subject to the exception that if the aggregate excess profits net income for the last half of its base period, reduced by the aggregate of the deficits in excess profits net income for such half, is greater than such aggregate so reduced for the first half, then the average base period net income shall be the amount determined under subsection (f), if greater than the amount determined under subsection (e).

(2) For the purposes of subsections (e) and (f), if the taxpayer was in existence during only part of the 48 months preceding the beginning of its first taxable year under this subchapter, its excess profits net income—

(A) for each taxable year of twelve months (beginning with the beginning of its base period) during which it was not in existence, shall be an amount equal to 8 per centum of the excess of—

(i) the daily invested capital for the first day of the taxpayer's first taxable year beginning after December 31, 1939, over

(ii) an amount equal to the same percentage of such daily invested capital as is applicable under section 720 in reduction of the average invested capital of the preceding taxable year;

(B) for the taxable year of less than twelve months consisting of that part of the remainder of its base period during which it was not in existence, shall be the amount ascertained for a full year under subparagraph (A), multiplied by the number of days in such taxable year of less than twelve months and divided by the number of days in the twelve months ending with the close of such taxable year.

(3) In no case shall the average base period net income be less than zero.

(4) For the computation of average base period net income in the case of certain reorganizations, see section 742.

(e) Average base period net income—general average.

The average base period net income determined under this subsection shall be determined as follows:

(1) By computing the aggregate of the excess profits net income for each of the taxable years of the taxpayer in the base period, reduced by the sum of the deficits in excess profits net income for each of such years. If the excess profits net income (or deficit in excess profits net income) for one taxable year in the base period divided by the number of months in such taxable year is less than 75 per centum of the aggregate of the excess profits net income (reduced by deficits in excess profits net income) for the other taxable years in the taxpayer's

base period divided by the number of months in such other taxable years (herein called "average monthly amount") the amount used for such one year under this paragraph shall be 75 per centum of the average monthly amount multiplied by the number of months in such one year, and the year increased under this sentence shall be the year the increase in which will produce the highest average base period net income;

(2) By dividing the amount ascertained under paragraph (1) by the total number of months in all such taxable years; and

(3) By multiplying the amount ascertained under paragraph (2) by twelve.

(f) Average base period net income—increased earnings in last half of base period.

The average base period net income determined under this subsection shall be determined as follows:

(1) By computing, for each of the taxable years of the taxpayer in its base period, the excess profits net income for such year, or the deficit in excess profits net income for such year;

(2) By computing for each half of the base period the aggregate of the excess profits net income for each of the taxable years in such half, reduced, if for one or more of such years there was a deficit in excess profits net income, by the sum of such deficits. For the purposes of such computation, if any taxable year is partly within each half of the base period there shall be allocated to the first half an amount of the excess profits net income or deficit in excess profits net income, as the case may be, for such taxable year, which bears the same ratio thereto as the number of months falling within such half bears to the entire number of months in such taxable year; and the remainder shall be allocated to the second half;

(3) If the amount ascertained under paragraph (2) for the second half is greater than the amount ascertained for the first half, by dividing the difference by two;

(4) By adding the amount ascertained under paragraph (3) to the amount ascertained under paragraph (2) for the second half of the base period;

(5) By dividing the amount found under paragraph (4) by the number of months in the second half of the base period and by multiplying the result by twelve;

(6) The amount ascertained under paragraph (5) shall be the average base period net income determined under this subsection, except that the average base period net income determined under this subsection shall in no case be greater than the highest excess profits net income for any taxable year in the base period. For the purpose of such limitation if any taxable year is of less than twelve months, the excess profits net income for such taxable year shall be placed on an annual basis by multiplying by twelve and dividing by the number of months included in such taxable year.

(7) For the purposes of this subsection, the excess profits net income for any taxable year ending after May 31, 1940, shall not be greater than an amount computed as follows:

(A) By reducing the excess profits net income by an amount which bears the same ratio thereto as the number of months after May 31, 1940, bears to the total number of months in such taxable year; and

(B) By adding to the amount ascertained under subparagraph (A) an amount which bears the same ratio to the excess profits net income for the last preceding taxable year as such number of months after May 31, 1940, bears to the number of months in such preceding year. The amount added under this subparagraph shall not exceed the amount of the excess profits net income for such last preceding taxable year.

(C) If the number of months in such preceding taxable year is less than such number of months after May 31, 1940, by adding to the amount ascertained under subparagraph (B) an amount which bears the same ratio to the excess profits net income for the second preceding taxable year as the excess of such number of months after May 31, 1940, over the number of months in such preceding taxable year bears to the number of months in such second preceding taxable year.

(g) Adjustments in excess profits credit on account of capital changes.

For the purposes of this section—

(1) The net capital addition for the taxable year shall be the excess, divided by the number of days in the taxable year, of the aggregate of the daily capital addition for each day of the taxable year over the aggregate of the daily capital reduction for each day of the taxable year.

(2) The net capital reduction for the taxable year shall be the excess, divided by the number of days in the taxable year, of the aggregate of the daily capital reduction for each day of the taxable year over the aggregate of the daily capital addition for each day of the taxable year.

(3) The daily capital addition for any day of the taxable year shall be the aggregate of the amounts of money and property paid in for stock, or as paid-in surplus, or as a contribution to capital, after the beginning of the taxpayer's first taxable year under this subchapter and prior to such day. In determining the amount of any property paid in, such property shall be included in an amount determined in the manner provided in section 718 (a) (2). A distribution by the taxpayer to its shareholders in its stock or rights to acquire its stock shall not be regarded as money or property paid in for stock, or as paid-in surplus, or as a contribution to capital. The amount ascertained under this paragraph shall be reduced by the excess, if any, of the excluded capital for such day over the excluded capital for the first day of the taxpayer's first taxable year under this subchapter. For the purposes of this paragraph the excluded capital for any day shall be an amount equal to the sum of the following:

(A) The aggregate of the adjusted basis (for determining loss upon sale or exchange) as of the beginning of such day, of obligations held by the taxpayer at the beginning of such day, which are described in section 22 (b) (4) (A), (B), or (C) any part of the interest from which is excludible

from gross income or allowable as a credit against net income; and

(B) The aggregate of the adjusted basis (for determining loss upon sale or exchange) as of the beginning of such day, of stock of domestic corporations held by the taxpayer at the beginning of such day.

The daily capital addition shall in no case be less than zero. (For daily capital additions and reductions in case of certain reorganizations, see section 743.)

(4) The daily capital reduction for any day of the taxable year shall be the aggregate of the amounts of distributions to shareholders, not out of earnings and profits, after the beginning of the taxpayer's first taxable year under this subchapter and prior to such day.

(5) If, on any day of the taxable year, the taxpayer and any one or more other corporations are members of the same controlled group, then the daily capital reduction of the taxpayer for such day shall be increased by whichever of the following amounts is the lesser:

(A) The aggregate of the adjusted basis (for determining loss upon sale or exchange) of stock in such other corporation (or if more than one, in such other corporations) acquired by the taxpayer after the beginning of the taxpayer's first taxable year under this subchapter, minus the aggregate of the adjusted basis (for determining loss upon sale or exchange) of stock in such other corporation (or if more than one, in such other corporations) disposed of by the taxpayer prior to such day and after the beginning of the taxpayer's first taxable year under this subchapter; or

(B) The excess of the aggregate of the adjusted basis (for determining loss upon sale or exchange) of stock in all domestic corporations and of obligations described in section 22 (b) (4), held by the taxpayer at the beginning of such day over the aggregate of the adjusted basis (for determining loss upon sale or exchange) of stock in all domestic corporations and of obligations described in section 22 (b) (4), held by the taxpayer at the beginning of its first taxable year under this subchapter.

If any stock or obligations described in subparagraph (A) or (B) was disposed of prior to such day, its basis shall be determined under the law applicable to the year in which so disposed of. The excluded capital of the taxpayer for such day shall be reduced by the amount by which the taxpayer's daily capital reduction for such day is increased under this paragraph. As used in this paragraph, a controlled group means one or more chains of corporations connected through stock ownership with a common parent corporation if (i) more than 50 per centum of the total combined voting power of all classes of stock entitled to vote, or more than 50 per centum of the total value of shares of all classes of stock, of each of the corporations (except the common parent corporation) is owned directly by one or more of the other corporations and (ii) the common parent corporation owns directly more than 50 per centum of the total combined voting power of all classes of stock entitled to vote, or more than 50 per centum of the total value of shares of all classes of stock, of at least one of the other corporations. (As amended Mar. 7, 1941, ch. 10, § 4 (a)–(c), 55 Stat. 19–21; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, §§ 214 (a), 215, 216, 228 (e) (2), 56 Stat. 909, 910, 931.)

AMENDMENTS

1942—Subsecs. (a) (1) (A), (c), (e) (1) were amended and subsec. (g) (5) was added by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) (1) was amended by act Mar. 7, 1941, § 4 (a), cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

Subsecs. (b)–(f), formerly (b), were amended to be (b)–(f) by act Mar. 7, 1941, § 4 (b), cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act. Former (c) was relettered (g) by act Mar. 7, 1941, § 4 (c), cited to text.

Subsec. (g), formerly (c), was relettered (g) by act Mar. 7, 1941, § 4 (c), cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

EFFECTIVE DATE

Amendments of subsecs. (c), (e) (1), and (g) (5) by act Oct. 21, 1942, §§ 214 (a), 215, 216, cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

Amendment of subsec. (a) (1) (A) by act Oct. 21, 1942, § 228 (e), (2), cited to text, was made applicable only to the computation of the tax for taxable years beginning after Dec. 31, 1941, by section 228 (f) thereof, with certain exceptions which are quoted in effective date note under section 740 of this title.

CROSS REFERENCES

Computation of base period income in case of certain reorganizations, see section 740 of this title.

§ 714. Excess profits credit—based on invested capital.

The excess profits credit, for any taxable year, computed under this section, shall be the amount shown in the following table:

If the invested capital for the taxable year, determined under section 715, is:	The credit shall be:
Not over $5,000,000	8% of the invested capital.
Over $5,000,000, but not over $10,000,000.	$400,000, plus 7% of the excess over $5,000,000.
Over $10,000,000, but not over $200,000,000	$750,000, plus 6% of the excess over $10,000,000.
Over $200,000,000	$12,150,000, plus 5% of the excess over $200,000,000.

(As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title II, § 201 (b), 55 Stat. 699; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 217, 56 Stat. 911.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 205 thereof.

§ 718. Equity invested capital—(a) Definition.

* * * * *

(2) Property paid in.

Property (other than money) previously paid in (regardless of the time paid in) for stock, or as paid-in surplus, or as a contribution to capital. Such property shall be included in an amount equal to its basis (unadjusted) for determining loss upon sale or exchange. If the property was disposed of before such taxable year, such basis shall be determined under the law applicable to the year of disposition, but without regard to the value of the property as of March 1, 1913. If the property was disposed of before March 1, 1913, its basis shall be considered to be its fair market value at the time paid in. If the unadjusted basis of the property is a substituted basis, such basis shall be adjusted, with respect to the period before the property was paid in, by an amount equal to the adjustments proper under section 115 (*l*) for determining earnings and profits;

* * * * *

(4) Earnings and profits at beginning of year.

The accumulated earnings and profits as of the beginning of such taxable year;

(5) Increase on account of gain on tax-free liquidation.

In the case of the previous receipt of property (other than property described in the last sentence of section 113 (a) (15)) by the taxpayer in complete liquidation of another corporation under section 112 (b) (6), or the corresponding provision of a prior revenue law, an amount, with respect to each such liquidation, equal to the amount by which the aggregate of the amount of the money so received and of the adjusted basis, at the time of receipt, of all property (other than money) so received, exceeds the sum of:

(A) The aggregate of the adjusted basis of each share of stock with respect to which such property was received; such adjusted basis of each share to be determined immediately prior to the receipt of any property in such liquidation with respect to such share, and

(B) The aggregate of the liabilities of such other corporation assumed by the taxpayer in connection with the receipt of such property, of the liabilities (not assumed by the taxpayer) to which such property so received was subject, and of any other consideration (other than the stock with respect to which such property was received) given by the taxpayer for such property so received; and

(6) New capital.

An amount equal to 25 per centum of the new capital for such day. The term "new capital" for any day means so much of the amounts of money or property includible for such day under paragraphs (1) and (2) as was previously paid in during a taxable year beginning after December 31, 1940, and so much of the distributions in stock includible for such day under paragraph (3) as was previously made during a taxable year beginning after December 31, 1940, subject to the following limitations:

(A) There shall not be included money or property paid in by a corporation in an exchange to which section 112 (b) (3), (4), or (5), or so much of section 112 (c), (d), or (e) as refers to section 112 (b) (3), (4), or (5) is applicable (or would be applicable except for section 371 (g)), or would have been applicable if the term "control" had been defined in section 112 (h) to mean the ownership of stock possessing more than 50 per centum of the total combined voting power of all classes of stock entitled to vote or more than 50 per centum of the total value of shares of all classes of stock.

(B) There shall not be included money or property paid in to the taxpayer by a transferor corporation if immediately after such transaction the transferor and the taxpayer are members of the same controlled group. As used in this subparagraph and subparagraph (C), a controlled group means one or more chains of corporations connected through stock ownership with a common parent corporation if (i) more than 50 per centum of the total combined voting power of all classes of stock entitled to vote, or more than 50 per centum of the total value of shares of all classes of stock, of each of the corporations (except the common parent corporation) is owned directly by one or more of the other corporations, and (ii) the common parent corporation owns directly more than 50 per centum of the total combined voting power of all classes of stock entitled to vote, or more than 50 per centum of the total value of shares of all classes of stock, of at least one of the other corporations.

(C) There shall not be included a distribution in stock described in paragraph (3) made to another corporation, if immediately after the distribution the taxpayer and the distributee are members of the same controlled group.

(D) *Increase in Inadmissible Assets.*—The new capital for any day of the taxable year, computed without the application of subparagraph (E), shall be reduced by the excess, if any, of the amount computed under section 720 (b) with respect to inadmissible assets held on such day, over the amount computed under section 720 (b) with respect to inadmissible assets held on the first day of the taxpayer's first taxable year beginning after December 31, 1940. For the purposes of this subparagraph, in determining whether obligations which are described in section 22 (b) (4) any part of the interest from which is excludible from gross income or allowable as a credit against net income are to be treated as admissible or inadmissible assets, such obligations shall be treated in the same manner as they are treated for the taxable year for which tax under this subchapter is being computed.

(E) *Maximum New Capital Allowable.*—The new capital for,[1] any day of the taxable year shall not be more than the amount, if any, by which—

(i) the sum of the equity invested capital (computed without regard to this paragraph) and the borrowed capital (as defined in section 719 (a)) of the taxpayer as of such day, reduced by the amount of money or property paid in which is excluded by

[1] So in original.

reason of the limitation of subparagraph (A) or (B) of this paragraph, exceeds

(ii) the sum of such equity invested capital and borrowed capital as of the beginning of the first day of such taxpayer's first taxable year beginning after December 31, 1940, reduced by the amount, if any, by which the accumulated earnings and profits as of such first day of such first taxable year exceed the accumulated earnings and profits (computed without regard to distributions made in taxable years beginning after December 31, 1940) as of the beginning of the first day of the taxable year for which the tax under this subchapter is being computed.

(F) *Reduction on Account of Distributions Out of Pre-1941 Accumulated Earnings and Profits.*—The new capital for any day of the taxable year, computed without the application of subparagraph (E), shall be reduced by the amount which, after the beginning of the first taxable year which begins after December 31, 1940, has been distributed out of earnings and profits accumulated prior to the beginning of such first taxable year.

(7) Deficit in earnings and profits of another corporation.

In the case of a transferee, as defined in subsection (c) (5), an amount, determined under such paragraph, equal to the portion of the deficit in earnings and profits of a transferor attributable to property received previously to such day.

(b) Reduction in equity invested capital.

* * * * *

(5) Deficit in earnings and profits transferred to another corporation.

In the case of a transferor, as defined in subsection (c) (5), an amount, determined under such paragraph, equal to the portion of the deficit in earnings and profits of the transferor attributable to property transferred previously to such day.

(c) Rules for application of subsections (a) and (b).

* * * * *

(3) Computation of earnings and profits of taxable year.

For the purposes of subsections (a) (3) (B) and (b) (2) in determining whether a distribution is out of the earnings and profits of any taxable year, such earnings and profits shall be computed as of the close of such taxable year without diminution by reason of any distribution made during such taxable year or by reason of the tax under this subchapter or chapter 1 for such year and the determination shall be made without regard to the amount of earnings and profits at the time the distribution was made.

* * * * *

(5) Deficit in earnings and profits—Earnings and profits of transferor and transferee.

If a corporation (hereinafter called "transferor") transfers substantially all its property to another corporation formed to acquire such property (hereinafter called "transferee"), if—

(A) the sole consideration for the transfer of such property is the transfer to the transferor or its shareholders of all the stock of all classes (except qualifying shares) of the transferee. (In determining whether the transfer is solely for stock, the assumption by the transferee of a liability of the transferor or the fact that the property acquired is subject to a liability shall be disregarded);

(B) the basis of the property, in the hands of the transferee, for the purposes of this subsection, is determined by reference to the basis of the property in the hands of the transferor;

(C) the transferor is forthwith completely liquidated in pursuance of the plan under which the acquisition of the property is made; and

(D) immediately after the liquidation the shareholders of the transferor own all such stock;

for the purposes of this subchapter, in computing the equity invested capital for any day after the date of the acquisition of the property, the earnings and profits or deficit in earnings and profits of the transferee and the transferor shall be computed as if, immediately before the beginning of the taxable year in which such transfer occurs, the transferee had been in existence and sustained a recognized loss, and the transferor had realized a recognized gain, equal to the portion of the deficit in earnings and profits of the transferor attributable to such property.

(d) For special rules affecting computation of property paid in for stock in connection with certain exchanges and liquidations, see Supplement C.

* * * * *

(f) The reserves of an insurance company shall not be included in computing equity invested capital under this section but shall be treated as borrowed capital as provided in section 719. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title II, §§ 202 (f), 203, 55 Stat. 701, 702; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 205 (d), 218, 219 (a–c), 230 (b) (1), 56 Stat. 902, 911, 912, 936.)

AMENDMENTS

1942—Subsecs. (a) (2) and (d) were amended and subsecs. (a) (7), (b) (5), (c) (5) and (f) were added by act Oct. 21, 1942, cited to text.

1941—Subsecs. (a) (4) and (a) (5) were amended formally and subsec. (a) (6) was added by act Sept. 20, 1941, § 203, cited to text.

Subsec. (c) (3) was amended by act Sept. 20, 1941, § 202 (f), cited to text.

EFFECTIVE DATE

Amendments of subsecs. (a) (2), (d), and (f) by act Oct. 21, 1942, §§ 218, 230 (b), cited to text, were made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

Amendments to subsecs. (a) (7), (b) (5) and (c) (5) by act Oct. 21, 1942, §§ 219 (a-c), cited to text, were made applicable to taxable years beginning after Dec. 31, 1939, by section 219 (d) thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 205 thereof.

RETROACTIVE EFFECT

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1939, by section 230 (d) thereof, when provisions of section 760 of this title are applied retroactively. See effective date note under said section 760.

INAPPLICABILITY OF SUBSECS. (A) (5), (B) (4), (C) (4) TO TAXABLE YEARS BEGINNING AFTER 1941

Act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 230 (c), 56 Stat. 936, provided that subsecs. (a) (5), (b) (4), and (c) (4) of this section shall not apply to any taxable year beginning after Dec. 31, 1941.

§ 719. Borrowed invested capital—(a) Borrowed capital.

The borrowed capital for any day of any taxable year shall be determined as of the beginning of such day and shall be the sum of the following:

(1) The amount of the outstanding indebtedness (not including interest) of the taxpayer which is evidenced by a bond, note, bill of exchange, debenture, certificate of indebtedness, mortgage, or deed of trust, plus,

(2) In the case of a taxpayer having a contract (made before the expiration of 30 days after the date of the enactment of the Second Revenue Act of 1940[1]) with a foreign government to furnish articles, materials, or supplies to such foreign government, if such contract provides for advance payment and for repayment by the vendor of any part of such advance payment upon cancellation of the contract by such foreign government, the amount which would be required to be so repaid if cancellation occurred at the beginning of such day, but no amount shall be considered as borrowed capital under this paragraph which has been includible in gross income, plus,

(3) In the case of an insurance company, the mean of the amount of the pro rata unearned premiums determined at the beginning and end of the taxable year, plus,

(4) In the case of a life insurance company, the mean of the amount of the adjusted reserves, and the mean of the amount of the reserves on insurance or annuity contracts (or contracts arising out of insurance or annuity contracts) which do not involve, at the time with reference to which the computation was made, life, health, or accident contingencies, determined at the beginning and end of the taxable year. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, §§ 205 (e), 230 (b) (2), 56 Stat. 902, 936.)

* * * * *

AMENDMENTS

1942—Subsec. (a), pars. (1, 2) were amended and pars. (3, 4) were added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

RETROACTIVE EFFECT

Amendments to subsecs. (a) (5), (b) (4), and (c) (4) by act Oct. 28, 1942, cited to text, were made inapplicable to the computation of the tax for all taxable years beginning after Dec. 31, 1939, by section 230 (d) thereof, if the provisions of section 761 of this title were applied retroactively. See effective date note under said section 761.

[1] Second Revenue Act of 1940 was enacted Oct. 8, 1940, 11 p. m., E. S. T.

§ 720. Admissible and inadmissible assets—(a) Definitions.

* * * * *

(1) * * *

(A) Stock in corporations except stock in a foreign personal-holding company, and except stock which is not a capital asset; and

* * * * *

(c) Computation if short-term capital gain.

If during the taxable year there has been a gain from the sale or exchange of a capital asset held for not more than 6 months with respect to an inadmissible asset, then so much of the amount attributable to such inadmissible asset under subsection (b) as bears the same ratio thereto as such gain bears to the sum of such gain plus the dividends and interest on such asset for such year, shall, for the purpose of determining the ratio of inadmissible assets to the total of admissible and inadmissible assets, be added to the total of admissible assets and subtracted from the total of inadmissible assets.

(d) Treatment of government obligations as admissible assets.

If the excess profits credit for any taxable year is computed under section 714, the taxpayer may in its return for such year elect to increase its normal-tax net income for such taxable year by an amount equal to the amount of the interest on, reduced by the amount of the amortizable bond premium under section 125 attributable to, all obligations held during the taxable year which are described in section 22 (b) (4) any part of the interest from which is excludible from gross income or allowable as a credit against net income. In such case, for the purposes of this section, the term "admissible assets" includes such obligations, and the term "inadmissible assets" does not include such obligations. (As amended Mar. 7, 1941, ch. 10, § 12 (a), 55 Stat. 29; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, §§ 207 (h), 220, 56 Stat. 904, 912.)

AMENDMENTS

1942—Subsecs. (c) and (d) were amended by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) (1) (A) was amended by act Mar. 7, 1941, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

§ 721. Abnormalities in income in taxable period—(a) Definitions.

For the purposes of this section—

(1) Abnormal income.

The term "abnormal income" means income of any class includible in the gross income of the taxpayer for any taxable year under this subchapter if it is abnormal for the taxpayer to derive income of such class, or, if the taxpayer normally derives income of such class but the amount of such income of such class includible in the gross income of the taxable year is in excess of 125 per centum of the average amount of the gross income of the same class for the four previous taxable years, or, if the

taxpayer was not in existence for four previous taxable years, the taxable years during which the taxpayer was in existence.

(2) Separate classes of income.

Each of the following subparagraphs shall be held to describe a separate class of income:

(A) Income arising out of a claim, award, judgment, or decree, or interest on any of the foregoing; or

(B) Income constituting an amount payable under a contract the performance of which required more than 12 months; or

(C) Income resulting from exploration, discovery, prospecting, research, or development of tangible property, patents, formulae, or processes, or any combination of the foregoing, extending over a period of more than 12 months; or

(D) Income includible in gross income for the taxable year rather than for a different taxable year by reason of a change in the taxpayer's accounting period or method of accounting; or

(E) In the case of a lessor of real property, income included in gross income for the taxable year by reason of the termination of the lease; or

(F) Income consisting of dividends on stock of foreign corporations, except foreign personal holding companies.

All the income which is classifiable in more than one of such subparagraphs shall be classified under the one which the taxpayer irrevocably elects. The classification of income of any class not described in subparagraphs (A) to (F), inclusive, shall be subject to regulations prescribed by the Commissioner with the approval of the Secretary.

(3) Net abnormal income.

The term "net abnormal income" means the amount of the abnormal income less, under regulations prescribed by the Commissioner with the approval of the Secretary, (A) 125 per centum of the average amount of the gross income of the same class determined under paragraph (1), and (B) an amount which bears the same ratio to the amount of any direct costs or expenses, deductible in determining the normal-tax net income of the taxable year, through the expenditure of which such abnormal income was in whole or in part derived as the excess of the amount of such abnormal income over 125 per centum of such average amount bears to the amount of such abnormal income.

(b) Amount attributable to other years.

The amount of the net abnormal income that is attributable to any previous or future taxable year or years shall be determined under regulations prescribed by the Commissioner with the approval of the Secretary. In the case of amounts otherwise attributable to future taxable years, if the taxpayer either transfers substantially all its properties or distributes any property in complete liquidation, then there shall be attributable to the first taxable year in which such transfer or distribution occurs (or if such year is previous to the taxable year in which the abnormal income is includible in gross income, to such latter taxable year) all amounts so attributable to future taxable years not included in the gross income of a previous taxable year.

(c) Computation of tax for current taxable year.

The tax under this subchapter for the taxable year, in which the whole of such abnormal income would without regard to this section be includible, shall not exceed the sum of:

(1) The tax under this subchapter for such taxable year computed without the inclusion in gross income of the portion of the net abnormal income which is attributable to any other taxable year, and

(2) The aggregate of the increase in the tax under this subchapter for the taxable year (computed under paragraph (1)) and for each previous taxable year which would have resulted if, for each previous taxable year to which any portion of such net abnormal income is attributable, an amount equal to such portion had been included in the gross income for such previous taxable year.

(d) Computation of tax for future taxable year.

The amount of the net abnormal income attributable to any future taxable year shall, for the purposes of this subchapter, be included in the gross income for such taxable year.

(1) The tax under this subchapter for such future taxable year shall not exceed the sum of—

(A) the tax under this subchapter for such future taxable year computed without the inclusion in gross income of the portion of such net abnormal income which is attributable to such year, and

(B) the decrease in the tax under this subchapter for the previous taxable year in which the whole of such abnormal income would, without regard to this section, be includible which resulted by reason of the computation of such tax for such previous taxable year under the provisions of subsection (c); but the amount of such decrease shall be diminished by the aggregate of the increases in the tax under this subchapter for the future taxable year as computed under subparagraph (A) and for the taxable years intervening between such previous taxable year and such future taxable year which have resulted because of the inclusion of the portions of such net abnormal income attributable to such intervening years in the gross income for such intervening years.

(2) If, in the application of subsection (c), net abnormal income from more than one taxable year is attributable to any future taxable year, paragraph (1) of this subsection shall be applied with respect to such future taxable year in the order of the taxable years from which the net abnormal income is attributable beginning with the earliest, as if the portion of the net abnormal income from each such year was the only amount so attributable to such future taxable year, and (except in the case of the portion for the earliest previous taxable year) as if the tax under this subchapter for the future taxable year was the tax determined under paragraph (1) with respect to the portion for the next earlier previous taxable year.

(3) If in the application of paragraph (1) to any future taxable year it is determined that the decrease in tax computed under paragraph (1) (B) with respect to the net abnormal income, a portion of which

is included in the gross income for the future taxable year, does not exceed the aggregate of the increases in tax computed under paragraph (1) (B) with respect to such net abnormal income, then the portions of such net abnormal income attributable to taxable years subsequent to such future taxable year shall not be included in the gross income for such subsequent taxable years. For the purpose of computing the tax under this subchapter for a taxable year subsequent to the future taxable year, the portion of net abnormal income attributable to the future taxable year shall not be included in the gross income for such future taxable year to the extent that the inclusion of such portion of net abnormal income in the gross income for such future taxable year did not result in an increase in tax for such future taxable year by reason of the provisions of paragraph (1).

(e) Application of section.

This section shall be applied only for the purpose of computing the tax under this subchapter as provided in subsections (c) and (d), and shall have no effect upon the computation of base period net income. For the purposes of subsections (c) and (d)—

(1) Net abnormal income means the aggregate of the net abnormal income of all classes for one taxable year.

(2) Under regulations prescribed by the Commissioner with the approval of the Secretary, the tax under this subchapter for previous taxable years shall be computed as if the portions of net abnormal income for each previous taxable year for which the tax was computed under this section were included in the gross income for the other previous taxable years to which such portions were attributable.

(3) If both subsections (c) and (d) are applicable to any current taxable year, subsection (d) shall be applied without regard to subsection (c), and subsection (c) shall be applied as if the tax under this subchapter, except for subsection (c), was the tax computed under subsection (d) and as if the gross income and the other amounts necessary to determine the adjusted excess profits net income were those amounts which would result in the tax computed under subsection (d).

(f) Abnormal income from exploration, etc.

If by reason of taking into account, in determining constructive average base period net income under section 722, exploration, discovery, prospecting, research, or development of tangible property, patents, formulae, or processes, or any combination of the foregoing, extending over a period of more than 12 months, such constructive average base period net income is higher than it would be without such taking into account, only such portion of the income in the taxable year resulting from such activity which is of a class described in subsection (a) (2) (C) as is attributable to another taxable year under this subchapter shall be deemed attributable to a year other than the taxable year. (As amended Mar. 7, 1941, ch. 10, § 5, 55 Stat. 21; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 221 (a), 56 Stat. 912.)

AMENDMENTS

1942—Subsecs. (c) (2) and (d) were amended and subsecs. (e) and (f) were added by act Oct. 21, 1942, cited to text.

Act Mar. 7, 1941, § 5, which amended section in its entirety, was made effective Oct. 8, 1940, 11 p. m., E. S. T., by section 17 thereof.

EFFECTIVE DATE

Amendments affecting subsecs. (c)–(f) by act Oct. 21, 1942, cited to text, were made applicable to taxable years beginning after Dec. 31, 1939, by section 221 (b) thereof.

INAPPLICABILITY OF SUBSEC. (A) (2) (B) TO TAXABLE YEARS BEGINNING AFTER 1941

Act Oct. 21, 1942, § 222 (f), cited to text, provided as follows: "(f) Section 721 (a) (2) (B) (relating to abnormalities on account of long-term contracts) shall not apply with respect to any taxable year beginning after December 31, 1941."

§ 722. General relief — Constructive average base period net income—(a) General rule.

In any case in which the taxpayer establishes that the tax computed under this subchapter (without the benefit of this section) results in an excessive and discriminatory tax and establishes what would be a fair and just amount representing normal earnings to be used as a constructive average base period net income for the purposes of an excess profits tax based upon a comparison of normal earnings and earnings during an excess profits tax period, the tax shall be determined by using such constructive average base period net income in lieu of the average base period net income otherwise determined under this subchapter. In determining such constructive average base period net income, no regard shall be had to events or conditions affecting the taxpayer, the industry of which it is a member, or taxpayers generally occurring or existing after December 31, 1939, except that, in the cases described in the last sentence of section 722 (b) (4) and in section 722 (c), regard shall be had to the change in the character of the business under section 722 (b) (4) or the nature of the taxpayer and the character of its business under section 722 (c) to the extent necessary to establish the normal earnings to be used as the constructive average base period net income.

(b) Taxpayers using average earnings method.

The tax computed under this subchapter (without the benefit of this section) shall be considered to be excessive and discriminatory in the case of a taxpayer entitled to use the excess profits credit based on income pursuant to section 713, if its average base period net income is an inadequate standard of normal earnings because—

(1) in one or more taxable years in the base period normal production, output, or operation was interrupted or diminished because of the occurrence, either immediately prior to, or during the base period, of events unusual and peculiar in the experience of such taxpayer,

(2) the business of the taxpayer was depressed in the base period because of temporary economic circumstances unusual in the case of such taxpayer or because of the fact that an industry of which such taxpayer was a member was depressed by reason of temporary economic events unusual in the case of such industry,

(3) the business of the taxpayer was depressed in the base period by reason of conditions generally prevailing in an industry of which the taxpayer was a member, subjecting such taxpayer to

(A) a profits cycle differing materially in length and amplitude from the general business cycle, or

(B) sporadic and intermittent periods of high production and profits, and such periods are inadequately represented in the base period,

(4) the taxpayer, either during or immediately prior to the base period, commenced business or changed the character of the business and the average base period net income does not reflect the normal operation for the entire base period of the business. If the business of the taxpayer did not reach, by the end of the base period, the earning level which it would have reached if the taxpayer had commenced business or made the change in the character of the business two years before it did so, it shall be deemed to have commenced the business or made the change at such earlier time. For the purposes of this subparagraph, the term "change in the character of the business" includes a change in the operation or management of the business, a difference in the products or services furnished, a difference in the capacity for production or operation, a difference in the ratio of nonborrowed capital to total capital, and the acquisition before January 1, 1940, of all or part of the assets of a competitor, with the result that the competition of such competitor was eliminated or diminished. Any change in the capacity for production or operation of the business consummated during any taxable year ending after December 31, 1939, as a result of a course of action to which the taxpayer was committed prior to January 1, 1940, or any acquisition before May 31, 1941, from a competitor engaged in the dissemination of information through the public press, of substantially all the assets of such competitor employed in such business with the result that competition between the taxpayer and the competitor existing before January 1, 1940, was eliminated, shall be deemed to be a change on December 31, 1939, in the character of the business, or

(5) of any other factor affecting the taxpayer's business which may reasonably be considered as resulting in an inadequate standard of normal earnings during the base period and the application of this section to the taxpayer would not be inconsistent with the principles underlying the provisions of this subsection, and with the conditions and limitations enumerated therein.

(c) Invested capital corporations, etc.

The tax computed under this subchapter (without the benefit of this section) shall be considered to be excessive and discriminatory in the case of a taxpayer, not entitled to use the excess profits credit based on income pursuant to section 713, if the excess profits credit based on invested capital is an inadequate standard for determining excess profits, because—

(1) the business of the taxpayer is of a class in which intangible assets not includible in invested capital under section 718 make important contributions to income,

(2) the business of the taxpayer is of a class in which capital is not an important income-producing factor, or

(3) the invested capital of the taxpayer is abnormally low.

In such case for the purposes of this subchapter, such taxpayer shall be considered to be entitled to use the excess profits credit based on income, using the constructive average base period net income determined under subsection (a). For the purposes of section 713 (g) and section 743, the beginning of the taxpayer's first taxable year under this subchapter shall be considered to be that date after which capital additions and capital reductions were not taken into account for the purposes of this subsection.

(d) Application for relief under this section.

The taxpayer shall compute its tax, file its return, and pay its tax under this subchapter without the application of this section, except as provided in section 710 (a) (5). The benefits of this section shall not be allowed unless the taxpayer, not later than six months after the date prescribed by law for the filing of its return, or if the application relates to a taxable year beginning after December 31, 1939, but not beginning after December 31, 1941, within six months after the date of the enactment of the Revenue Act of 1942,[1] makes application therefor in accordance with regulations to be prescribed by the Commissioner with the approval of the Secretary, except that if the Commissioner in the case of any taxpayer with respect to the tax liability of any taxable year—

(1) issues a preliminary notice proposing a deficiency in the tax imposed by this subchapter such taxpayer may, within ninety days after the date of such notice make such application, or

(2) mails a notice of deficiency (A) without having previously issued a preliminary notice thereof or (B) within ninety days after the date of such preliminary notice, such taxpayer may claim the benefits of this section in its petition to the Board or in an amended petition in accordance with the rules of the Board.

If the application is not filed within six months after the date prescribed by law for the filing of the return, or if the application relates to a taxable year beginning after December 31, 1939, but not beginning after December 31, 1941, within six months after the date of the enactment of the Revenue Act of 1942,[1] the operation of this section shall not reduce the tax otherwise determined under this subchapter by an amount in excess of the amount of the deficiency finally determined under this subchapter without the application of this section. If a constructive average base period net income has been determined under the provisions of this section for any taxable year, the Commissioner may, by regulations approved by the Secretary, prescribe the extent to which the limitations prescribed by this

[1] Revenue Act of 1942 was enacted Oct. 21, 1942, 4:3 p. m., E. W. T.

subsection may be waived for the purpose of determining the tax under this subchapter for a subsequent taxable year.

(e) Rules for application of section.

For the purposes of this section—

(1) the tax imposed by this subchapter shall be the tax before the allowance of the foreign tax credit pursuant to section 729 (c) and (d);

(2) in the case of a taxpayer, the average base period net income of which is computed under Supplement A, for the period for which the income of any other person is included in the computation of the average base period net income of the taxpayer, the taxpayer shall be treated as if such other person's business were a part of the business of the taxpayer.

(f) Mining corporations.

In the case of a taxpayer to which section 711 (a) (1) (I) or section 711 (a) (2) (K) applies, if its constructive average base period net income is established under this section, there shall also be determined a fair and just amount to be used as normal output and normal unit profit for the purposes of section 735. (As amended Mar. 7, 1941, ch. 10, § 6, 55 Stat. 23; Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title II, § 202 (g), 55 Stat. 701; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 222 (a), 56 Stat. 914.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

1941—Section was amended generally by act Mar. 7, 1941, cited to text.

Subsec. (c) was amended by act Sept. 20, 1941, cited to text, which added last sentence thereto.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1939, by section 222 (e) (1) thereof.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 205 thereof.

Act Mar. 7, 1941, § 6, cited to text, amending section in its entirety, was made effective Oct. 8, 1940, 11 p. m., E. S. T., by section 17 thereof.

§ 723. Equity invested capital in special cases.

(a) Where the Commissioner determines that the equity invested capital as of the beginning of the taxpayer's first taxable year under this subchapter cannot be determined in accordance with section 718, the equity invested capital as of the beginning of such year shall be an amount equal to the sum of (a) the money plus (b) the aggregate of the adjusted basis of the assets of the taxpayer held by the taxpayer at such time, such sum being reduced by the indebtedness outstanding at such time. The amount of the money, assets, and indebtedness at such time shall be determined in accordance with rules and regulations prescribed by the Commissioner with the approval of the Secretary. In such case, the equity invested capital for each day after the beginning of the taxpayer's first taxable year under this subchapter shall be determined, in accordance with rules and regulations prescribed by the Commissioner with the approval of the Secretary, using as the basic figure the equity invested capital as so determined.

(b) The equity invested capital of mutual insurance companies other than life, or marine, shall be the mean of the surplus, plus 50 per centum of the mean of all reserves required by law, both surplus and reserves being determined at the beginning and end of the taxable year. The surplus shall include all of the assets of the company other than reserves required by law. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 205 (f), 56 Stat. 902.)

AMENDMENTS

1942—Subsec. (a) was so lettered and subsec. (b) was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

§ 724. Foreign corporations and corporations entitled to benefits of section 251—Invested capital.

Notwithstanding section 715, in the case of a foreign corporation engaged in trade or business within the United States, and in the case of a corporation entitled to the benefits of section 251, the invested capital for any taxable year shall be determined in accordance with rules and regulations prescribed by the Commissioner with the approval of the Secretary, under which—

(As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 212 (a), 56 Stat. 908.)

* * * * *

AMENDMENTS

1942—Opening par. was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

§ 725. Personal service corporations.

* * * * *

(b) Election as to taxability.

If a personal service corporation signifies, in its return under Chapter 1 for any taxable year, its desire not to be subject to the tax imposed under this subchapter for such taxable year, it shall be exempt from such tax for such year, and the provisions of Supplement S of Chapter 1 shall apply to the shareholders in such corporation who were such shareholders on the last day of such taxable year of the corporation. Such corporation shall not be exempt for such year if it is a member of an affiliated group of corporations filing consolidated returns under section 141. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 223 (b), 56 Stat. 920.)

AMENDMENTS

1942—Subsec. (b) was amended by act Oct. 21, 1942, cited to text, which inserted a new sentence at the end thereof.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

§ 727. Exempt corporations.

The following corporations, except a member of an affiliated group of corporations filing consolidated returns under section 141, shall be exempt from the tax imposed by this subchapter:

* * * * *

(c) Regulated investment companies as defined in section 361 without the application of section 361 (b) (4).

(d) Omitted. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 223 (c), 56 Stat. 920.

* * * * *

(f) Foreign corporations not engaged in trade or business within the United States.

(As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, §§ 212 (b), 223 (a), (c), 56 Stat. 908, 920.)

* * * * *

AMENDMENTS

1942—Opening par. and subsecs. (c) and (f) were amended and subsec. (d) was omitted by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

§ 729. Laws applicable.

* * * * *

(b) Returns.

(1) Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 224 (a), 56 Stat. 920.

(2) No return required.

Notwithstanding subsection (a), no return under section 52 (a) shall be required to be filed by any taxpayer under this subchapter for any taxable year for which its excess profits net income, computed with the adjustments provided in section 711 (a) (2) and placed on an annual basis as provided in Section 711 (a) (3), is not greater than $5,000 or, in the case of a mutual insurance company (other than life or marine) which is an interinsurer or reciprocal underwriter, is not greater than $50,000.

(3) Consolidated returns.

For provisions relating to consolidated returns, see section 141. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, §§ 205 (g) (2), 224 (a), 225 (b), 56 Stat. 902, 920.)

* * * * *

AMENDMENTS

1942—Subsec. (b) (1) was repealed, subsec. (b) (2) was amended and subsec. (b) (3) was added by act Oct. 21, 1942, cited to text.

1941—Subsec. (b) was amended by act Mar. 7, 1941, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act. Amendment added subsec. (b) (1) and renumbered former subsec. (b) to be (b) (2).

EFFECTIVE DATE

Act Oct. 21, 1942, § 224 (a), cited to text, repealing subsec. (b) (1), was made applicable with respect to taxable years beginning after Dec. 31, 1939, by section 224 (c) thereof.

Act Mar. 7, 1941, § 16, cited to text, amending subsec. (b), was made effective Oct. 8, 1940, 11 p. m., E. S. T., by section 17 thereof.

Amendment of subsec. (b) (2, 3) by act Oct. 21, 1942, § 205 (g) (2), cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

§ 730. Consolidated returns.

* * * * *

(e) Definition of "includible corporation."

* * * * *

(6) Insurance companies subject to taxation under section 201 or 207. (As amended Mar. 7, 1941, ch. 10, § 7, 55 Stat. 25, eff. Oct. 8, 1940, 11 p. m., E. S. T.; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 225 (a), 56 Stat. 920.)

* * * * *

AMENDMENTS

1941—Subsec. (e) (6) was amended by act Mar. 7, 1941, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

TERMINATION OF APPLICABILITY OF SECTION

This section was made inapplicable with respect to any taxable year beginning after Dec. 31, 1940, by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title II, § 204, 55 Stat. 703.

INAPPLICABILITY TO TAXABLE YEARS BEGINNING AFTER 1941

Act Oct. 21, 1942, § 225a, cited to text, provided that this section shall not apply to any taxable year beginning after Dec. 31, 1941.

§ 731. Corporations engaged in mining of strategic minerals.

In the case of any domestic corporation engaged in the mining of antimony, chromite, manganese, nickel, platinum, quicksilver, sheet mica, tantalum, tin, tungsten, or vanadium, the portion of the adjusted excess profits net income attributable to such mining in the United States shall be exempt from the tax imposed by this subchapter. The tax on the remaining portion of such adjusted excess profits net income shall be an amount which bears the same ratio to the tax computed without regard to this section as such remaining portion bears to the entire adjusted excess profits net income. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 226 (a), 56 Stat. 920.)

TERMINATION OF FORMER SECTION

Section 731, as added by act Oct. 8, 1940, 11 p. m., E. S. T., ch. 757, title II, § 201, 54 Stat. 990, was made inapplicable with respect to any taxable year beginning after Dec. 31, 1940, by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title II, § 204, 55 Stat. 703.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1940, by section 226 (b) thereof.

§ 732. Review of abnormalities by Board of Tax Appeals—(a) Petition to the Board.

If a claim for refund of tax under this subchapter for any taxable year is disallowed in whole or in part by the Commissioner, and the disallowance relates to the application of section 711 (b) (1) (H), (I), (J), or (K), section 721, or section 722, relating to abnormalities, the Commissioner shall send notice of such disallowance to the taxpayer by registered mail. Within ninety days after such notice is mailed (not counting Sunday or a legal holiday in the Dis-

trict of Columbia as the ninetieth day) the taxpayer may file a petition with the Board of Tax Appeals for a redetermination of the tax under this subchapter. If such petition is so filed, such notice of disallowance shall be deemed to be a notice of deficiency for all purposes relating to the assessment and collection of taxes or the refund or credit of overpayments.

(b) Deficiency found by Board in case of claim.

If the Board finds that there is no overpayment of tax in respect of any taxable year in respect of which the Commissioner has disallowed, in whole or in part, a claim for refund described in subsection (a) and the Board further finds that there is a deficiency for such year, the Board shall have jurisdiction to determine the amount of such deficiency and such amount shall, when the decision of the Board becomes final, be assessed and shall be paid upon notice and demand from the collector.

(c) Finality of determination.

If in the determination of the tax liability under this subchapter the determination of any question is necessary solely by reason of section 711 (b) (1) (H), (I), (J), or (K), section 721, or section 722, the determination of such question shall not be reviewed or redetermined by any court or agency except the Board.

(d) Review by special division of Board.

The determinations and redeterminations by any division of the Board involving any question arising under section 721 (a) (2) (C) or section 722 shall be reviewed by a special division of the Board which shall be constituted by the Chairman and consist of not less than three members of the Board. The decisions of such special division shall not be reviewable by the Board, and shall be deemed decisions of the Board. (Added Mar. 7, 1941, ch. 10, § 9, 55 Stat. 26, and amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 222 (c), 56 Stat. 917.)

AMENDMENTS

1942—Subsec. (d) was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Subsec. (d) as added by act Oct. 21, 1942, § 222 (c), cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

Subsecs. (a)–(c) as added by act Mar. 7, 1941, cited to text, were made effective as of Oct. 8, 1940, by section 17 thereof.

§ 733. Capitalization of advertising, etc., expenditures—(a) Election to charge to capital account.

For the purpose of computing the excess profits credit, a taxpayer may elect, within six months after the date prescribed by law for filing its return for its first taxable year under this subchapter, to charge to capital account so much of the deductions for taxable years in its applicable base period on account of expenditures for advertising or the promotion of good will, as, under rules and regulations prescribed by the Commissioner with the approval of the Secretary, may be regarded as capital investments. Such election must be the same for all such taxable years, and must be for the total amount of such expenditures which may be so regarded as capital investments. In computing the excess profits credit, no amount on account of such expenditures shall be charged to capital account:

(1) For taxable years in the base period unless the election authorized in subsection (a) is exercised, or

(2) For any taxable year prior to the beginning of the base period.

(b) Effect of election.

If the taxpayer exercises the election authorized under subsection (a)—

(1) The net income for each taxable year in the base period shall be considered to be the net income computed with such deductions disallowed, and such deductions shall not be considered as having diminished earnings and profits. This paragraph shall be retroactively applied as if it were a part of the law applicable to each taxable year in the base period; and

(2) The treatment of such expenditures as deductions for a taxable year in the base period shall, for the purposes of section 734 (b) (2), be considered treatment which was not correct under the law applicable to such year. (Added Mar. 7, 1941, ch. 10, § 10 (a), 55 Stat. 26, eff. Oct. 8, 1940, 11 p. m., E. S. T.)

§ 734. Adjustment in case of position inconsistent with prior income tax liability—(a) Definitions.

For the purposes of this section—

(1) Taxpayer.

The term "taxpayer" means any person subject to a tax under the applicable revenue Act.

(2) Income tax.

The term "income tax" means an income tax imposed by Chapter 1 or Chapter 2A of this title; Title I and Title IA of the Revenue Acts of 1938,[1] 1936,[2] and 1934[3]; Title I of the Revenue Acts of 1932[4] and 1928[5]; Title II of the Revenue Acts of 1926[6] and 1924[7]; Title II of the Revenue Acts of 1921[8] and 1918[9]; Title I of the Revenue Act of 1917[10]; Title I of the Revenue Act of 1916[11]; or section II of the Act of October 3, 1913[12]; a war profits or excess profits tax imposed by Title III of the Revenue Acts of 1921[13] and 1918[14]; or Title II of the Revenue Act of 1917[15]; or an income, war profits, or excess profits tax imposed by any of the foregoing provisions, as amended or supplemented.

(3) Prior taxable year.

A taxable year beginning after December 31, 1939, shall not be considered a prior taxable year.

[1] May 28, 1938, ch. 289, 52 Stat. 452.
[2] June 22, 1936, ch. 690, 49 Stat. 1652.
[3] May 10, 1934, ch. 227, 48 Stat. 683.
[4] June 6, 1932, ch. 209, 47 Stat. 173.
[5] May 29, 1928, ch. 852, 46 Stat. 795.
[6] Feb. 26, 1926, ch. 27, 44 Stat. 10.
[7] June 2, 1924, ch. 234, 43 Stat. 254.
[8] Nov. 23, 1921, ch. 136, 42 Stat. 227.
[9] Feb. 24, 1919, ch. 18, 40 Stat. 1058.
[10] Mar. 3, 1917, ch. 159, 39 Stat. 1000.
[11] Sept. 8, 1916, ch. 463, 39 Stat. 756.
[12] Oct. 3, 1913, ch. 16, 38 Stat. 166.
[13] Nov. 23, 1921, ch. 136, 42 Stat. 271.
[14] Feb. 24, 1919, ch. 18, 40 Stat. 1088.
[15] Mar. 3, 1917, ch. 159, 39 Stat. 1000.

(4) The term "predecessor of the taxpayer" means—

(A) A person which is a component corporation of the taxpayer within the meaning of section 740; and

(B) A person which on April 1, 1941, or at any time thereafter, controlled the taxpayer. The term "controlled" as herein used shall have the same meaning as "control" under section 112(h), and

(C) Any person in an unbroken series ending with the taxpayer if subparagraph (A) or (B) would apply to the relationship between the parties.

(b) Circumstances of adjustment.

(1) If—

(A) in determining at any time the tax of a taxpayer under this subchapter an item affecting the determination of the excess profits credit is treated in a manner inconsistent with the treatment accorded such item in the determination of the income-tax liability of such taxpayer or a predecessor for a prior taxable year or years, and

(B) the treatment of such item in the prior taxable year or years consistently with the determination under this subchapter would effect an increase or decrease in the amount of the income taxes previously determined for such taxable year or years, and

(C) on the date of such determination of the tax under this subchapter correction of the effect of the inconsistent treatment in any one or more of the prior taxable years is prevented (except for the provisions of section 3801) by the operation of any law or rule of law (other than section 3761, relating to compromises),

then the correction shall be made by an adjustment under this section. If in a subsequent determination of the tax under this subchapter for such taxable year such inconsistent treatment is not adopted, then the correction shall not be made in connection with such subsequent determination.

(2) Such adjustment shall be made only if there is adopted in the determination a position maintained by the Commissioner (in case the net effect of the adjustment would be a decrease in the income taxes previously determined for such year or years) or by the taxpayer with respect to whom the determination is made (in case the net effect of the adjustment would be an increase in the income taxes previously determined for such year or years) which position is inconsistent with the treatment accorded such item in the prior taxable year or years which was not correct under the law applicable to such year.

(3) Burden of proof.

In any proceeding before the Board or any court the burden of proof in establishing that an inconsistent position has been taken (A) shall be upon the Commissioner, in case the net effect of the adjustment would be an increase in the income taxes previously determined for the prior taxable year or years, or (B) shall be upon the taxpayer, in case the net effect of the adjustment would be a decrease in the income taxes previously determined for the prior taxable year or years.

(c) Method and effect of adjustment.

(1) The adjustment authorized by subsection (b), in the amount ascertained as provided in subsection (d), if a net increase shall be added to, and if a net decrease shall be subtracted from, the tax otherwise computed under this subchapter for the taxable year with respect to which such inconsistent position is adopted.

(2) If more than one adjustment under this section is made because more than one inconsistent position is adopted with respect to one taxable year under this subchapter, the separate adjustments, each an amount ascertained as provided in subsection (d), shall be aggregated, and the aggregate net increase or decrease shall be added to or subtracted from the tax otherwise computed under this subchapter for the taxable year with respect to which such inconsistent positions are adopted.

(3) If all the adjustments under this section, made on account of the adoption of an inconsistent position or positions with respect to one taxable year under this subchapter, result in an aggregate net increase, the tax imposed by this subchapter shall in no case be less than the amount of such aggregate net increase.

(4) If all the adjustments under this section, made on account of the adoption of an inconsistent position or positions with respect to a taxable year under this subchapter (hereinafter in this paragraph called the current taxable year), result in an aggregate net decrease, and the amount of such decrease exceeds the tax imposed by this subchapter (without regard to the provisions of this section) for the current taxable year, such excess shall be subtracted from the tax imposed by this subchapter for each succeeding taxable year, but the amount of the excess to be so subtracted shall be reduced by the reduction in tax for intervening taxable years which has resulted from the subtraction of such excess from the tax imposed for each such year.

(d) Ascertainment of amount of adjustment.

In computing the amount of an adjustment under this section there shall first be ascertained the amount of the income taxes previously determined for each of the prior taxable years for which correction is prevented. The amount of each such tax previously determined for each such taxable year shall be (1) the tax shown by the taxpayer, or by the predecessor, upon the return for such prior taxable year, increased by the amounts previously assessed (or collected without assessment) as deficiencies, and decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax; or (2) if no amount was shown as the tax by such taxpayer or such predecessor upon the return, or if no return was made by such taxpayer or such predecessor, then the amounts previously assessed (or collected without assessment) as deficiencies, but such amounts previously assessed, or collected without assessment, shall be decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax. There shall then be ascertained the increase or decrease in each such tax previously determined for each such year which

results solely from the treatment of the item consistently with the treatment accorded such item in the determination of the tax liability under this subchapter. To the increase or decrease so ascertained for each such tax for each such year there shall be added interest thereon computed as if the increase or decrease constituted a deficiency or an overpayment, as the case may be, for such prior taxable year. Such interest shall be computed to the fifteenth day of the third month following the close of the excess profits tax taxable year with respect to which the determination is made. There shall be ascertained the difference between the aggregate of such increases, plus the interest attributable to each, and the aggregate of such decreases, plus the interest attributable to each, and the net increase or decrease so ascertained shall be the amount of the adjustment under this section with respect to the inconsistent treatment of such item.

(e) Interest in case of net increase or decrease.

(1) If an adjustment under this section results in a net decrease, or more than one adjustment results in an aggregate net decrease, the portion of such net decrease or aggregate net decrease, as the case may be, subtracted from the tax which represents interest shall be included in gross income of the taxable year in which falls the date prescribed for the payment of the tax under this subchapter.

(2) If an adjustment under this section results in a net increase, or more than one adjustment results in an aggregate net increase, the portion of such net increase or aggregate net increase, as the case may be, which represents interest shall be allowed as a deduction in computing net income for the taxable year in which falls the date prescribed for the payment of the tax under this subchapter. (Added Mar. 7, 1941, ch. 10, § 11, 55 Stat. 27, and amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 227 (a), 56 Stat. 921.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1939, by section 227 (b) thereof.

Act Mar. 7, 1941, § 11, was made effective Oct. 8, 1940, 11 p. m., E. S. T., by section 17 thereof.

§ 735. Nontaxable income from certain mining and timber operations—(a) Definitions.

For the purposes of this section, section 711 (a) (1) (I), and section 711 (a) (2) (K)—

(1) Producer.

The term "producer" means a corporation which extracts minerals from a mineral property, or cuts logs from a timber block, in which an economic interest is owned by such corporation.

(2) Mineral unit.

The term "mineral unit" means a unit of metal, coal, or nonmetallic substance in the minerals recovered from the operation of a mineral property.

(3) Timber unit.

The term "timber unit" means a unit of timber recovered from the operation of a timber block.

(4) Excess output.

The term "excess output" means the excess of the mineral units or the timber units for the taxable year over the normal output.

(5) Normal output.

The term "normal output" means the average annual mineral units, or the average annual timber units, as the case may be, recovered in the taxable years beginning after December 31, 1935, and not beginning after December 31, 1939 (hereinafter called "base period"), of the person owning the mineral property or the timber block (whether or not the taxpayer). The average annual mineral units or timber units shall be computed by dividing the aggregate of such mineral units or timber units for the base period by the number of months for which the mineral property or the timber block was in operation during the base period and by multiplying the amount so ascertained by twelve. In any case in which the taxpayer establishes, under regulations prescribed by the Commissioner with the approval of the Secretary, that the operation of any mineral property or any timber block is normally prevented for a specified period each year by physical events outside the control of the taxpayer, the number of months during which such mineral property or timber block is regularly in operation during a taxable year shall be used in computing the average annual mineral units, or timber units, instead of twelve. Any mineral property, or any timber block, which was in operation for less than six months during the base period shall, for the purposes of this section, be deemed not to have been in operation during the base period.

(6) Mineral property.

The term "mineral property" means a mineral deposit, the development and plant necessary for the extraction of the deposit, and so much of the surface of the land as is necessary for purposes of such extraction.

(7) Minerals.

The term "minerals" means ores of the metals, coal, and such nonmetallic substances as abrasives, asbestos, asphaltum, barytes, borax, building stone, cement rock, clay, crushed stone, feldspar, fluorspar, fuller's earth, graphite, gravel, gypsum, limestone, magnesite, marl, mica, mineral pigments, peat, potash, precious stones, refractories, rock phosphate, salt, sand, silica, slate, soapstone, soda, sulphur, and talc.

(8) Timber block.

The term "timber block" means an operation unit existing as of December 31, 1941, which includes all the taxpayer's timber which would logically go to a single given point of manufacture, but shall not include any operation unit acquired after December 31, 1941.

(9) Normal unit profit.

The term "normal unit profit" means the average profit for the base period per mineral unit for such period, determined by dividing the net income with respect to minerals recovered from the mineral property (computed with the allowance for deple-

tion computed in accordance with the basis for depletion applicable to the current taxable year) during the base period by the number of mineral units recovered from the mineral property during the base period.

(10) Estimated recoverable units.

The term "estimated recoverable units" means the estimated number of units of metal, coal, or nonmetallic substances in the estimated recoverable minerals from the mineral property at the end of the taxable year plus the excess output for such year. All estimates shall be subject to the approval of the Commissioner, the determinations of whom, for the purposes of this section, shall be final and conclusive.

(11) Exempt excess output.

The term "exempt excess output" for any taxable year means a number of units equal to the following percentages of the excess output for such year:

100 per centum if the excess output exceeds 50 per centum of the estimated recoverable units;

95 per centum if the excess output exceeds 33⅓ but not 50 per centum of the estimated recoverable units;

90 per centum if the excess output exceeds 25 but not 33⅓ per centum of the estimated recoverable units;

85 per centum if the excess output exceeds 20 but not 25 per centum of the estimated recoverable units;

80 per centum if the excess output exceeds 16⅔ but not 20 per centum of the estimated recoverable units;

60 per centum if the excess output exceeds 14⅞ but not 16⅔ per centum of the estimated recoverable units;

40 per centum if the excess output exceeds 12½ but not 14⅞ per centum of the estimated recoverable units;

30 per centum if the excess output exceeds 10 but not 12½ per centum of the estimated recoverable units;

20 per centum if the excess output exceeds 5 but not 10 per centum of the estimated recoverable units.

(12) Unit net income.

The term "unit net income" means the amount ascertained by dividing the net income (computed with the allowance for depletion) from the coal or iron ore or the timber recovered from the coal mining property, iron mining property, or timber block, as the case may be, during the taxable year by the number of units of coal or iron ore, or timber, recovered from such property in such year.

(b) Nontaxable income from exempt excess output—(1) General rule.

For any taxable year for which the excess output of mineral property which was in operation during the base period exceeds 5 per centum of the estimated recoverable units from such property, the nontaxable income from exempt excess output for such year shall be an amount equal to the exempt excess output for such year multiplied by the normal unit profit, but such amount shall not exceed the net income (computed with the allowance for depletion) attributable to the excess output for such year.

(2) Coal and iron mines.

For any taxable year, the nontaxable income from exempt excess output of a coal mining or iron mining property which was in operation during the base period shall be an amount equal to the excess output of such property for such year multiplied by one-half of the unit net income from such property for such year, or an amount determined under paragraph (1), whichever the taxpayer elects in accordance with regulations prescribed by the Commissioner with the approval of the Secretary.

(3) Timber properties.

For any taxable year, the nontaxable income from exempt excess output of a timber block which was in operation during the base period shall be an amount equal to the excess output of such property for such year multiplied by one-half of the unit net income from such property for such year.

(c) Nontaxable bonus income.

The term "nontaxable bonus income" means the amount of the income derived from bonus payments made by any agency of the United States Government on account of the production in excess of a specified quota of a mineral product or of timber the exhaustion of which gives rise to an allowance for depletion under section 23 (m), but such amount shall not exceed the net income (computed with the allowance for depletion) attributable to the output in excess of such quota.

(d) Rule in case income from excess output includes bonus payment.

In any case in which the income attributable to the excess output includes bonus payments (as provided in subsection (c)), the taxpayer may elect, under regulations prescribed by the Commissioner with the approval of the Secretary, to receive either the benefits of subsection (b) or subsection (c) with respect to such income as is attributable to excess output above the specified quota. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 209 (c), 56 Stat. 905.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof; except that subsec. (c), to the extent it relates to nontaxable bonus income, was made applicable to taxable years beginning after Dec. 31, 1940, by section 209 (d) of said act Oct. 21, 1942.

§ 736. Relief for installment basis taxpayers and taxpayers with income from long-term contracts—(a) Election to accrue income.

In the case of any taxpayer computing income from installment sales under the method provided by section 44 (a), if such taxpayer establishes, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, that the average volume of credit extended to purchasers on the installment plan in the four taxable years preceding the first taxable year beginning after December 31, 1941, was more than 125 per centum of the volume of such credit extended to such purchasers in the taxable year, or the average outstanding installment accounts receivable at the end of

each of the four taxable years preceding the first taxable year beginning after December 31, 1941, was more than 125 per centum of the amount of such accounts receivable at the end of the taxable year, or if the taxpayer was not in existence for four previous taxable years, the taxable years during which the taxpayer was in existence, in either case including only such years for which the income was computed under the method provided in section 44 (a), it may elect, in its return for the taxable year, for the purposes of the tax imposed by this subchapter, to compute, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, its income from installment sales on the basis of the taxable period for which such income is accrued, in lieu of the basis provided by section 44 (a). Except as hereinafter provided, such election shall be irrevocable when once made and shall apply also to all subsequent taxable years, and the income from installment sales for each taxable year before the first year with respect to which the election is made but beginning after December 31, 1939, shall be adjusted for the purposes of this subchapter to conform to such election. In making such adjustments, no amount shall be included in computing excess profits net income for any excess profits tax taxable year on account of installment sales made in taxable years beginning before January 1, 1940. If the taxpayer establishes, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, that in a taxable year subsequent to the year with respect to which an election has been made under the preceding provisions of this subsection it would not be eligible to elect such accrual method, the taxpayer may in accordance with such regulations elect in its return for such year to abandon such accrual method. Such election shall be irrevocable when once made and shall preclude any further elections under this subsection. For the taxable year for which the latter election is made and subsequent taxable years, income shall be computed in accordance with section 44 (c).

(b) Election on long-term contracts.

In the case of any taxpayer computing income from contracts the performance of which requires more than 12 months, if it is abnormal for the taxpayer to derive income of such class, or, if the taxpayer normally derives income of such class but the amount of such income of such class includible in the gross income of the taxable year is in excess of 125 per centum of the average amount of the gross income of the same class for the four previous taxable years, or, if the taxpayer was not in existence for four previous taxable years, the taxable years during which the taxpayer was in existence, it may elect, in its return for such taxable year for the purposes of this subchapter, or in the case of a taxable year the return for which was filed prior to the date of the enactment of the Revenue Act of 1942,[1] within 6 months after the date of the enactment of such Act, to compute, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, such income upon the percentage of completion method of accounting. Such election shall be made in accordance with such regulations and shall be irrevocable when once made and shall apply to all other contracts, past, present, or future, the performance of which required or requires more than 12 months. The net income of the taxpayer for each year prior to that with respect to which the election is made shall be adjusted for the purposes of this subchapter, including the computation of excess profits net income in each taxable year of the base period under section 711 (b), to conform to such election but for purposes of chapter 1, the tax imposed by this subchapter for any prior taxable year on account of the adjustment required by this subsection shall be considered a part of the tax imposed by this subchapter for the taxable year in which such income is, without regard to this subsection, includible in gross income. Income described in this subsection shall not be considered abnormal income under section 721.

(c) Adjustment on account of change.

If an adjustment specified in subsection (a) or subsection (b), as the case may be, is, with respect to any taxable year, prevented, on the date of the election by the taxpayer under subsection (a) or subsection (b), as the case may be, or within two years from such date, by any provision or rule of law (other than this section and other than section 3761, relating to compromises), such adjustment shall nevertheless be made if in respect of the taxable year for which adjustment is sought a notice of deficiency is mailed or a claim for refund is filed, as the case may be, within two years after the date such election is made. If at the time of the mailing of such notice of deficiency or the filing of such claim for refund, the adjustment is so prevented, then the amount of the adjustment authorized by this subsection shall be limited to the increase or decrease in the tax imposed by Chapter 1 and this subchapter previously determined for such taxable year which results solely from the effect of subsection (a), or subsection (b), as the case may be, and such amount shall be assessed and collected, or credited or refunded, in the same manner as if it were a deficiency or an overpayment, as the case may be, for such taxable year and as if on the date of such election, two years remain before the expiration of the period of limitation upon assessment or the filing of claim for refund for the taxable year. The tax previously determined shall be ascertained in accordance with section 734 (d). The amount to be assessed and collected under this subsection in the same manner as if it were a deficiency or to be refunded or credited in the same manner as if it were an overpayment, shall not be diminished by any credit or set-off based upon any item, inclusion, deduction, credit, exemption, gain or loss, other than one resulting from the effect of subsection (a) or subsection (b), as the case may be. Such amount, if paid, shall not be recovered by a claim or suit for refund, or suit for erroneous refund based upon any item, inclusion, deduction, credit, exemption, gain or loss, other than

[1] Revenue Act of 1942 was enacted Oct. 21, 1942, 4:30 p. m., E. W. T.

one resulting from the effect of subsection (a) or subsection (b), as the case may be. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 222 (d), 56 Stat. 917.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof; except that section 222 (e) (2) thereof provided at subsec. (b) and so much of subsec. (c) "as is applicable thereto shall be applicable only with respect to taxable years beginning after December 31, 1941, except that, if a taxpayer, within six months after the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.) and in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, elects to have such subsections apply retroactively to all taxable years beginning after December 31, 1939, such amendments shall also be applicable to such taxable years."

PART II.—RULES IN CONNECTION WITH CERTAIN EXCHANGES

SUPPLEMENT A.—EXCESS PROFITS CREDIT BASED ON INCOME

§ 740. Definitions.

For the purposes of this Supplement—

(a) Acquiring corporation.

The term "acquiring corporation" means—

(1) A corporation which has acquired—

(A) substantially all the properties of another corporation and the whole or a part of the consideration for the transfer of such properties is the transfer to such other corporation of all the stock of all classes (except qualifying shares) of the corporation which has acquired such properties, or

(B) substantially all the properties of another corporation and the sole consideration for the transfer of such properties is the transfer to such other corporation of voting stock of the corporation which has acquired such properties, or

(C) before October 1, 1940, properties of another corporation solely as paid-in surplus or a contribution to capital in respect of voting stock owned by such other corporation, or

(D) substantially all the properties of a partnership in an exchange to which section 112 (b) (5), or so much of section 112 (c) or (e) as refers to section 112 (b) (5), or to which a corresponding provision of a prior revenue law, is or was applicable.

For the purposes of subparagraphs (B) and (C) in determining whether such voting stock or such paid-in surplus or contribution to capital is the sole consideration, the assumption by the acquiring corporation of a liability of the other, or the fact that property acquired is subject to a liability, shall be disregarded. Subparagraph (B) or (C) shall apply only if the corporation transferring such properties is forthwith completely liquidated in pursuance of the plan under which the acquisition is made, and the transaction of which the acquisition is a part has the effect of a statutory merger or consolidation.

(2) A corporation which has acquired property from another corporation in a transaction with respect to which gain or loss was not recognized under section 112 (b) (6) of Chapter 1 or a corresponding provision of a prior revenue law;

(3) A corporation the result of a statutory merger of two or more corporations; or

(4) A corporation the result of a statutory consolidation of two or more corporations.

(b) Component corporation.

The term "component corporation" means—

(1) In the case of a transaction described in subsection (a) (1), the corporation which transferred the assets;

(2) In the case of a transaction described in subsection (a) (2), the corporation the property of which was acquired;

(3) In the case of a statutory merger, all corporations merged, except the corporation resulting from the merger; or

(4) In the case of a statutory consolidation, all corporations consolidated, except the corporation resulting from the consolidation; or

(5) In the case of a transaction specified in subsection (a) (1) (D), the partnership whose properties were acquired.

(c) Income of certain component corporations not included.

For the purposes of section 712, section 742, and section 743 in the case of a corporation which is a component corporation in a transaction described in subsection (a)—

(1) Except as provided in paragraph (2), for the purpose of computing, for any taxable year beginning after December 31, 1941, the excess profits credit of such component corporation or of an acquiring corporation of which the acquiring corporation in such transaction is not a component, except in the application of sections 713 (f) and 742 (h) (other than the limitation on the amount of average base period net income or Supplement A average base period net income, as the case may be, determined thereunder), no account shall be taken of the excess profits net income of such component corporation for any period before the day after such transaction, or of the excess profits net income for any period before the day after such transaction of its component corporations in any transaction before such transaction, and no account shall be taken of the capital addition or capital reduction of such component corporation either immediately before such transaction or for any prior period, or of the capital addition or capital reduction either immediately before such transaction or for any prior period of its component corporations in any transaction before such transaction.

(2) In case such transaction occurred in a taxable year of such component corporation beginning after December 31, 1941, for the purpose of computing the excess profits credit of such component corporation for such taxable year, the amount of its average base period net income or Supplement A average base period net income, as the case may be, shall be limited to an amount which bears the same ratio to such average base period net income or Supplement A average base period net income, as the case may be (computed without regard to this

paragraph but with the application of paragraph (1) in case of a prior transaction described in subsection (a) with respect to such component corporation or a component corporation thereof), as the number of days in such taxable year before the day after such transaction bears to the total number of days in such taxable year.

For the purposes of section 742, in the case of a corporation which is a component corporation in a transaction described in subsection (a), in computing for any taxable year the Supplement A average base period net income of the acquiring corporation in such transaction or of a corporation of which such acquiring corporation becomes a component corporation, no account shall be taken of the excess profits net income of such component corporation for any period beginning with the day after such transaction.

(d) In the case of a taxpayer which is an acquiring corporation the base period shall be the four calendar years 1936 to 1939, both inclusive, except that, if the taxpayer became an acquiring corporation prior to September 1, 1940, the base period shall be the same as that applicable to its first taxable year ending in 1941.

(e) Base period years.

In the case of a taxpayer which is an acquiring corporation its base period years shall be the four successive twelve-month periods beginning on the same date as the beginning of its base period.

(f) Existence of acquiring corporation.

For the purposes of section 712 (a), if any component corporation of the taxpayer was in existence before January 1, 1940, the taxpayer shall be considered to have been in existence before such date.

(g) Component corporations of component corporations.

If a corporation is a component corporation of an acquiring corporation, under subsection (b) or under this subsection, it shall (except for the purposes of section 742 (d) (1) and (2) and section 743 (a) (1), (2), and (3)) also be a component corporation of the corporation of which such acquiring corporation is a component corporation.

(h) Sole proprietorship.

For the purposes of sections 740 (a) (1) (D), 740 (b) (5), and 742 (g), a business owned by a sole proprietorship shall be considered a partnership. (As amended Mar. 7, 1941, ch. 10, § 8 (a)–(c), 55 Stat. 25; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 228 (a), 56 Stat. 923.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

1941—Subsecs. (a) (1) (C) and (b) (4) were amended by act Mar. 7, 1941, § 8 (a) and (b), respectively, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

Subsecs. (a) (1) (D), (b) (5), and (h) were added by act Mar. 7, 1941, § 8 (a), (b), and (c), respectively, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

EFFECTIVE DATE

Section 228 (f) of Act Oct. 21, 1942, cited to text, provided as follows: "(f) The amendments made by this section (to sections 712 (d), 713 (a) (1) (A), 740, 741 (a), 742, 743) shall be applicable only to the computation of the tax for taxable years beginning after December 31, 1941, except that (1) the last sentence of section 740 (c), as added by subsection (a) of this section shall be applicable to the computation of the tax for all taxable years beginning after December 31, 1939, and (2) if a taxpayer, within the time and in the manner and subject to such regulations as the Commissioner with the approval of the Secretary prescribes, elects to have such amendments (except those which by their terms are limited to taxable years beginning after December 31, 1941, and except that referred to in clause (1)) apply retroactively to all taxable years of the taxpayer beginning after December 31, 1939, such amendments shall also be applicable to the computation of the tax for taxable years beginning after December 31, 1939."

§ 741. Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, §§ 224 (b), 228 (b), 56 Stat. 920, 925.

CODIFICATION

Section, relating to allowance of excess profits credit, was from Act Oct. 8, 1940, 11 p. m., E. S. T., ch. 757, title II, § 201, 54 Stat. 992, as amended Mar. 7, 1941, ch. 10, § 14, 55 Stat. 30, eff. Oct. 8, 1940, 11 p. m., E. S. T.

Subsec. (a) was repealed by Act Oct. 21, 1942, § 228 (b). For effective date of repeal of this subsec., see note under section 740.

Subsec. (b) was repealed by Act Oct. 21, 1942, § 224 (b), and made applicable with respect to taxable years beginning after Dec. 31, 1939, by section 224 (c) thereof.

§ 742. Supplement A average base period net income.

In the case of a taxpayer which is an acquiring corporation, its average base period net income (for the purpose of the credit computed under section 713) shall be the amount computed under section 713 or the amount of its Supplement A average base period net income, whichever is the greater. The Supplement A average base period net income shall be the amount computed without regard to subsection (h) of this section or computed under subsection (h) of this section, whichever is the greater. The Supplement A average base period net income shall be computed as follows:

(a) By ascertaining with respect to each of its base period years—

(1) The amount of its and each of its component corporation's excess profits net income for each of its and such component corporation's taxable years beginning with or within such base period year; or, in the case of each such taxable year of the taxpayer or of such component corporation, as the case may be, in which the deductions plus the credit for dividends received and the credit provided in section 26 (a) (relating to interest on certain obligations of the United States and its instrumentalities) exceeded the gross income, the amount of such excess;

(2) (A) The aggregate of the amounts of excess profits net income ascertained under paragraph (1); (B) the aggregate of the excesses ascertained under paragraph (1); and (C) the difference between the aggregates found under clause (A) and clause (B). If the aggregate ascertained under clause (A) is greater than the aggregate ascertained under clause (B), the difference shall for the purposes of subsection (b) be designated a "plus amount", and if the aggregate ascertained under clause (B) is greater than the aggregate found under clause (A), the difference shall for the purposes of subsection (b) be designated a "minus amount".

If, in the case of the taxpayer or any component corporation of the taxpayer, one and only one taxable year of the taxpayer or such component corporation, as the case may be, begins with or within such base period year and such taxable year is less than twelve months, the amount of the excess profits net income, or the amount of such excess of deductions plus the credit for dividends received and the credit provided in section 26 (a) (relating to interest on certain obligations of the United States and its instrumentalities) over gross income, as the case may be, for such taxable year, shall be placed on an annual basis in the same manner as is provided in section 711 (a) (3). If more than one taxable year of the taxpayer or such component corporation, as the case may be, begins with or within such base period year, the aggregate of the amounts of excess profits net income minus the aggregate of the excesses of deductions plus the credit for dividends received and the credit provided in section 26 (a) (relating to interest on certain obligations of the United States and its instrumentalities) over gross income, or the aggregate of such excesses minus the aggregate of the amounts of excess profits net income, as the case may be, for such taxable years shall be adjusted to such extent as the Commissioner, under regulations prescribed by him with the approval of the Secretary, prescribes as necessary in order that such base period year shall reflect income for a period of twelve months. For the purposes of this section, a taxable year of a component corporation beginning within the base period which also begins with or within the taxable year of the acquiring corporation in which the acquisition occurred, or which also begins with or within the same base period year with which or within which began such taxable year of the acquiring corporation, shall be considered a taxable year of the acquiring corporation, and such taxable year shall be considered to have begun in the base period year with which or within which such taxable year of the acquiring corporation began.

(b) By adding the plus amounts ascertained under subsection (a) (2) for each year of the base period; and

(1) If the tax under this subchapter is being computed for a taxable year not beginning after December 31, 1941, by subtracting from such sum, if for two or more years of the basis[1] period there was a minus amount, the sum of the minus amounts, excluding the greatest; or

(2) If the tax under this subchapter is being computed for a taxable year beginning after December 31, 1941, by subtracting from such sum the sum of the minus amounts. If the amount used under the preceding sentence for the lowest year is less than 75 per centum of the sum of the plus amounts reduced by the sum of the minus amounts for the other years in the base period divided by three, the amount which shall be used for such lowest year shall be 75 per centum of the amount last ascertained.

[1] So in original. Probably should read base".

(c) By dividing the amount ascertained under subsection (b) by four.

(d) In no case shall the average base period net income be less than zero. In the case of a taxpayer which becomes an acquiring corporation in any taxable year beginning after December 31, 1939, if, on September 11, 1940, and at all times until the taxpayer became an acquiring corporation—

(1) the taxpayer owned not less than 75 per centum of each class of stock of each of the qualified component corporations involved in the transaction in which the taxpayer became an acquiring corporation; or

(2) one of the qualified component corporations involved in the transaction owned not less than 75 per centum of each class of stock of the taxpayer, and of each of the other qualified component corporations involved in the transaction,

the average base period net income of the taxpayer shall not be less than (A) the average base period net income of that one of its qualified component corporations involved in the transaction the average base period net income of which is greatest, or (B) the average base period net income of the taxpayer computed without regard to the base period net income of any of its qualified component corporations involved in the transaction. As used in this subsection, the term "qualified component corporation" means a component corporation which was in existence on the date of the beginning of the taxpayer's base period.

(e) For the purposes of subsection (a) (1) of this section—

(1) If neither the taxpayer corporation nor any of its component corporations was actually in existence on December 31, 1936, the excess profits net income of each such corporation for each base period year at no time during which any of such corporations was actually in existence, shall (except in the case of a corporation which became a component corporation of its acquiring corporation before the beginning of the acquiring corporation's first taxable year which began in 1940) be an amount equal to 8 per centum of the excess of—

(A) in the case of any such corporation to which paragraph (2) is not applicable, the daily invested capital of such corporation for the first day of its first taxable year under this subchapter beginning in 1940 over

(B) an amount equal to the same percentage of such daily invested capital as would be applicable under section 720 in reduction of the average invested capital of such corporation for the last taxable year beginning in 1939 if such section had been applicable to such year (computed as if the admissible and inadmissible assets of any other such corporation with respect to which it became, in such taxable year, an acquiring corporation, had been held by it).

(2) In case the transaction by which a corporation became a component corporation of its acquiring corporation occurred in the last taxable year of such component corporation beginning in 1939 but on a day in a taxable year of such acquiring corporation

beginning in 1940, the excess profits net income of such component corporation for each base period year described in paragraph (1) shall be an amount equal to 8 per centum of the excess of—

(A) the daily invested capital of such component corporation for such day, over

(B) an amount equal to the same percentage of such daily invested capital as would be applicable under section 720 in reduction of the average invested capital of such component corporation for the twelve-month period ending with the preceding day if such twelve-month period constituted a taxable year and such section had been applicable to such taxable year.

(3) In case any corporation described in paragraph (1) owned stock in any other such corporation on the first day of such owning corporation's first taxable year under this subchapter beginning in 1940, the amounts computed under subparagraphs (A) and (B) of paragraphs (1) and (2) with respect to such corporations shall be adjusted, under regulations prescribed by the Commissioner with the approval of the Secretary, to such extent as may be necessary to prevent the excess profits net income of such corporations for the base period years described in paragraph (1) from reflecting money or property having been paid in by either of such corporations to the other for stock or as paid-in surplus or as a contribution to capital, or from reflecting stock of either having been paid in for stock of the other or as paid-in surplus or as a contribution to capital. For the purposes of this paragraph, stock in either such corporation which has in the hands of the other corporation a basis determined with reference to the basis of stock previously acquired by the issuance of such other corporation's own stock shall be deemed to have been paid in for the stock of such other corporation.

(4) In determining whether, for any taxable year, the deductions plus the credit for dividends received and the credit provided in section 26 (a) (relating to interest on certain obligations of the United States and its instrumentalities) exceeded the gross income, and in determining the amount of such excess, the adjustments provided in section 711 (b) (1) shall be made.

(f) (1) If, after December 31, 1935—

(A) the taxpayer acquired stock in another corporation, and thereafter such other corporation became a component corporation of the taxpayer, or

(B) a corporation (hereinafter called "first corporation") acquired stock in another corporation (hereinafter called "second corporation"), and thereafter the first and second corporations became component corporations of the taxpayer,

then to the extent that the consideration for such acquisition was not the issuance of the taxpayer's or first corporation's, as the case may be, own stock, the Supplement A average base period net income of the taxpayer shall be reduced, and the transferred capital addition and reduction adjusted, in respect of the income and capital addition and reduction of the corporation whose stock was so acquired and in respect of the income and capital addition and reduction of any other corporation which at the time of such acquisition was connected directly or indirectly through stock ownership with the corporation whose stock was so acquired and which thereafter became a component corporation of the taxpayer, in such amounts and in such manner as shall be determined in accordance with regulations prescribed by the Commissioner with the approval of the Secretary. For the purposes of this paragraph, stock which has, in the hands of the taxpayer or first corporation, as the case may be, a basis determined with reference to the basis of stock previously acquired by the issuance of the taxpayer's or first corporation's, as the case may be, own stock, shall be considered as having been acquired in consideration of the issuance of the taxpayer's or first corporation's, as the case may be, own stock.

(2) If during the taxable year for which tax is computed under this subchapter the taxpayer acquires assets in a transaction which constitutes it an acquiring corporation, the amount includible under subsection (a), attributable to such transaction, shall be limited to an amount which bears the same ratio to the amount computed without regard to this subsection as the number of days in the taxable year after such transaction bears to the total number of days in such taxable year.

(g) In the case of a partnership which is a component corporation by virtue of section 740 (b) (5), the computations required by this Supplement shall be made, under rules and regulations prescribed by the Commissioner with the approval of the Secretary, as if such partnership had been a corporation. For the purpose of such computations, in making the adjustment for income taxes required by section 711 (b) (1) (A), the partnership so regarded as a corporation shall be considered as having distributed all its net income as a dividend.

(h) **Increased earnings in last half of base period—**

(1) General rule.

The Supplement A average base period net income determined under this subsection shall be computed by ascertaining for each half of the base period the sum of the plus amounts determined under subsection (a) reduced if for any year in such half a minus amount was determined by the minus amount for such year. If the amount ascertained for the second half exceeds the amount ascertained for the first half, the Supplement A average base period net income shall be the sum, divided by two, of the amount so ascertained for the second half plus one-half of such excess, except that it shall not exceed the largest plus amount determined under subsection (a) with respect to any base period year.

(2) Limitation on amount includible for certain taxable years ending after May 31, 1940.

For the purposes of this subsection the excess profits net income of any corporation for any taxable year beginning in 1939 and ending after May 31, 1940, shall in no case exceed an amount computed as follows:

(A) By reducing the excess profits net income by an amount which bears the same ratio thereto as the

number of months after May 31, 1940, bears to the total number of months in such taxable year; and

(B) By adding to the amount ascertained under subparagraph (A) an amount which bears the same ratio to the excess profits net income for the last preceding taxable year as such number of months after May 31, 1940, bears to the number of months in such preceding year. The amount added under this subparagraph shall not exceed the amount of the excess profits net income for such last preceding taxable year.

(C) If the number of months in such preceding taxable year is less than such number of months after May 31, 1940, by adding to the amount ascertained under subparagraph (B) an amount which bears the same ratio to the excess profits net income for the second preceding taxable year as the excess of such number of months after May 31, 1940, over the number of months in such preceding taxable year bears to the number of months in such second preceding taxable year. (As amended Mar. 7, 1941, ch. 10, §§ 8 (d), 15, 55 Stat. 25; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 228 (c), 56 Stat. 925.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

1941—Opening paragraph was amended by act Mar. 7, 1941, § 15, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

Subsec. (g) was added by act Mar. 7, 1941, § 8 (d), cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

EFFECTIVE DATE

Section 228 (f) of act Oct. 21, 1942, cited to text, provided as follows: "(f) The amendments made by this section (to sections 712 (d), 713 (a) (1) (A), 740, 741 (a), 742, 743) shall be applicable only to the computation of the tax for taxable years beginning after December 31, 1941, except that (1) the last sentence of section 740 (c), as added by subsection (a) of this section shall be applicable to the computation of the tax for all taxable years beginning after December 31, 1939, and (2) if a taxpayer, within the time and in the manner and subject to such regulations as the Commissioner with the approval of the Secretary prescribes, elects to have such amendments (except those which by their terms are limited to taxable years beginning after December 31, 1941, and except that referred to in clause (1)) apply retroactively to all taxable years of the taxpayer beginning after December 31, 1939, such amendments shall also be applicable to the computation of the tax for taxable years beginning after December 31, 1939."

Act Mar. 7, 1941, cited to text, was made effective as of Oct. 8, 1940, 11 p. m., E. S. T., by section 17 thereof.

§ 743. Net capital changes—(a) Taxpayer using this supplement.

For the purposes of section 713 (g), if the transaction which constitutes the taxpayer an acquiring corporation occurs in a taxable year of the taxpayer which begins after December 31, 1939, and the taxpayer's average base period net income is computed under section 742, the following rules shall apply in computing the daily capital addition and reduction of the taxpayer for each day after such transaction:

(1) The transferred capital addition or reduction of the component corporation shall be treated as if it were a capital addition or reduction, as the case may be, of the taxpayer.

(2) The transferred capital addition of the component corporation shall be its daily capital addition as of the time immediately before the transaction (computed under section 713 (g), but without regard to its reduction under the fourth sentence of paragraph (3) on account of excluded capital, but with the application of paragraph (6) of this subsection).

(3) The transferred capital reduction of the component corporation shall be its daily capital reduction as of the time immediately before the transaction (computed under section 713 (g) but with the application of paragraph (7) of this subsection).

(4) In computing the daily capital addition of the taxpayer, money or property paid in to the taxpayer by any of its component corporations, and property consisting of stock in any such component corporation paid in by shareholders of such component corporation, shall be disregarded.

(5) In computing the daily capital reduction of the taxpayer, distributions by the taxpayer to any of its component corporations not out of earnings and profits shall be disregarded.

(6) In computing the transferred capital addition of the component corporation, money or property paid in to such component corporation by the taxpayer or any other component corporation and property consisting of stock in the taxpayer or any other component corporation paid in by shareholders of the taxpayer or other component corporation, shall be disregarded.

(7) In computing the transferred capital reduction of the component corporation, distributions by such component corporation to the taxpayer or any other component corporation shall be disregarded.

(8) The daily capital addition of the taxpayer to which any amount is added under paragraph (1) shall be the amount thereof computed before its reduction under the fourth sentence of section 713 (g) (3) on account of excluded capital.

(b) Rule where acquiring corporation is component of taxpayer.

In cases where an acquiring corporation is a component of the taxpayer, and the transaction which constitutes such corporation an acquiring corporation occurs in a taxable year of such corporation which begins after December 31, 1939, for the purpose of determining the daily capital addition or reduction of the taxpayer the above rules shall be applied in a similar manner to determine the daily capital addition or reduction of such acquiring corporation for each day after such transaction. (As amended Mar. 7, 1941, ch. 10, § 4 (d), 55 Stat. 21; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 228 (d), 56 Stat. 930.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

1941—Subsec. (a) was amended by act Mar. 7, 1941, cited to text, eff. Oct. 8, 1940, 11 p. m., E. S. T., by section 17 of that act.

EFFECTIVE DATE

Section 228 (f) of act Oct. 21, 1942, cited to text, provided as follows: "(f) The amendments made by this section (to sections 712 (d), 713 (a) (1) (A), 740, 741 (a), 742, 743) shall be applicable only to the computation of the tax for taxable years beginning after December 31, 1941, ex-

cept that (1) the last sentence of section 740 (c), as added by subsection (a) of this section shall be applicable to the computation of the tax for all taxable years beginning after December 31, 1939, and (2) if a taxpayer, within the time and in the manner and subject to such regulations as the Commissioner with the approval of the Secretary prescribes, elects to have such amendments (except those which by their terms are limited to taxable years beginning after December 31, 1941, and except that referred to in clause (1)) apply retroactively to all taxable years of the taxpayer beginning after December 31, 1939, such amendments shall also be applicable to the computation of the tax for taxable years beginning after December 31, 1939."

Act Mar. 7, 1941, cited to text, was made effective as of Oct. 8, 1940, 11 p. m., E. S. T., by section 17 thereof.

SUPPLEMENT B—HIGHEST BRACKET AMOUNT AND INVESTED CAPITAL

§§ 750, 751.

INAPPLICABILITY TO TAXABLE YEARS BEGINNING AFTER 1941

Act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 229 (b), 56 Stat. 931, provided that these sections shall not apply to any taxable year beginning after Dec. 31, 1941.

§ 752. Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 229 (a) (1), 56 Stat. 931, eff. as of Oct. 8, 1940.

SUPPLEMENT C—INVESTED CAPITAL IN CONNECTION WITH CERTAIN EXCHANGES AND LIQUIDATIONS (NEW)

AMENDMENTS

This Supplement was added by act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 230 (a), 56 Stat. 932, and was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

§ 760. Exchanges—(a) Definitions, etc.

For the purposes of this section—

(1) "Exchange", "transferor", and "transferee."

The term "exchange" means a transaction by which one corporation (hereinafter called "transferee") receives property of another corporation (hereinafter called "transferor") and the basis of the property received, in the hands of the transferee, for the purposes of section 718 (a) is determined by reference to the basis in the hands of the transferor.

(2) Determination of basis of property received.

The basis, in the hands of the transferee, of the property of the transferor received by the transferee upon the exchange shall be determined in accordance with section 718 (a).

(b) Rule.

In the application of section 718 (a) to a transferee upon an exchange in determining the amount paid in for stock of the transferee, or as paid-in surplus or as a contribution to capital of the transferee, in connection with such exchange, only an amount shall be deemed to have been so paid in equal to the excess of the basis in the hands of the transferee of the property of the transferor received by the transferee upon the exchange over the sum of—

(1) The amount of any liability of the transferor assumed upon the exchange and of any liability subject to which such property was so received, plus

(2) The amount of any liability of the transferee (not arising out of any liability described in paragraph (1)) constituting consideration for the property so received, plus

(3) The aggregate of the amount of any money and the fair market value of any other property (other than such stock and other than property described in paragraphs (1) and (2)) transferred to the transferor.

(c) Reduction in daily invested capital.

In the application of section 717 to a transferee upon an exchange, the daily invested capital for any day after such exchange shall be reduced by an amount equal to the amount by which the sum of the amounts specified in paragraphs (1), (2), and (3) of subsection (b) exceeds the basis in the hands of the transferee of the property of the transferor received upon the exchange. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 230 (a), 56 Stat. 932.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof; except that section 230 (d) thereof provided that "The amendments made by this section, inserting section 760 and section 761, shall also be applicable in the computation of the tax for all taxable years beginning after December 31, 1939, if the taxpayer, within the time and in the manner and subject to such regulations as the Commissioner, with the approval of the Secretary, prescribes, elects to have either or both of such amendments apply. For any taxable year for which the provisions of section 760 are applied retroactively, the amendment made by subsection (b) (2) of this section to section 719 (a) (1) shall also apply. In case the provisions of section 761 are applied retroactively, the provisions of section 718 (a) (5), section 718 (b) (4), and section 718 (c) (4) shall not apply in such computations."

§ 761. Invested capital adjustment at the time of tax-free intercorporate liquidations—(a) Definition of intercorporate liquidation.

As used in this section, the term "intercorporate liquidation" means the receipt (whether or not after December 31, 1941) by a corporation (hereinafter called the "transferee") of property in complete liquidation of another corporation (hereinafter called the "transferor") to which

(1) the provisions of section 112 (b) (6), or the corresponding provision of a prior revenue law, is applicable or

(2) a provision of law is applicable prescribing the nonrecognition of gain or loss in whole or in part upon such receipt (including a provision of the regulations applicable to a consolidated income or excess profits tax return but not including section 112 (b) (7), (9), or (10) or a corresponding provision of a prior revenue law),

but only if none of such property so received is a stock or a security in a corporation the stock or securities of which are specified in the law applicable to the receipt of such property as stock or securities permitted to be received (or which would be permitted to be received if they were the sole consideration) without the recognition of gain.

(b) Definition of plus adjustment and minus adjustment.

For the purposes of this section—

(1) Plus adjustment.

The term "plus adjustment" means the amount, with respect to an intercorporate liquidation, determined to be equal to the amount by which the aggregate of the amount of money received by the transferee in such intercorporate liquidation, and of the adjusted basis at the time of such receipt of all property (other than money) so received, exceeds the sum of—

(A) the aggregate of the adjusted basis of each share of stock with respect to which such property was received; such adjusted basis of each share to be determined immediately prior to the receipt of any property in such liquidation with respect to such share, and

(B) the aggregate of the liabilities of the transferor assumed by the transferee in connection with the receipt of such property, of the liabilities (not assumed by the transferee) to which such property so received was subject, and of any other consideration (other than the stock with respect to which such property was received) given by the transferee for such property so received.

(2) Minus adjustment.

The term "minus adjustment" means the amount, with respect to an intercorporate liquidation, determined to be equal to the amount by which the sum of—

(A) the aggregate of the adjusted basis of each share of stock with respect to which such property was received; such adjusted basis of each share to be determined immediately prior to the receipt of any property in such liquidation with respect to such share, and

(B) the aggregate of the liabilities of the transferor assumed by the transferee in connection with the receipt of such property, of the liabilities (not assumed by the transferee) to which such property so received was subject, and of any other consideration (other than the stock with respect to which such property was received) given by the transferee for such property so received

exceeds the aggregate of the amount of the money so received and of the adjusted basis, at the time of receipt, of all property (other than money) so received.

(3) Rules for application of paragraphs (1) and (2).

In determining the plus adjustment or minus adjustment with respect to any share, the computation shall be made in the same manner as is prescribed in paragraphs (1) and (2) of this subsection, except that there shall be brought into account only that part of each item which is determined to be attributable to such share.

(c) Rules for the application of this section—(1) Stock having cost basis.

The property received by a transferee in an intercorporate liquidation attributable to a share of stock having in the hands of the transferee a basis determined to be a cost basis, shall be considered to have, for the purposes of subsection (b), an adjusted basis at the time so received determined as follows:

(A) The aggregate of the property (other than money) held by the transferor at the time of the acquisition by the transferee of control of the transferor (or, if such share was acquired after the acquisition of such control, at the time of the acquisition of such share, or, if such control was not acquired, at the time immediately prior to the receipt of any property in the intercorporate liquidation in respect of such share) shall be deemed to have an aggregate basis equal to the amount obtained by (i) multiplying the amount of the adjusted basis at such time of such share in the hands of the transferee by the aggregate number of share units in the transferor at such time (the interest represented by such share being taken as the share unit), and (ii) adjusting for the amount of money on hand and the liabilities of the transferor at such time.

(B) The basis which property of the transferor is deemed to have under subparagraph (A) at the time therein specified shall be used in determining the basis of property subsequently acquired by the transferor the basis of which is determined with reference to the basis of property specified in subparagraph (A).

(C) The basis which property of the transferor is deemed to have under subparagraphs (A) and (B) at the time therein specified shall be used in determining all subsequent adjustments to the basis of such property.

(D) The property so received by the transferee shall be deemed to have, at the time of its receipt, the same basis it is deemed to have under the foregoing provisions of this paragraph in the hands of the transferor, or in the case of property not specified in subparagraph (A) or (B), the same basis it would have had in the hands of the transferor.

(E) Only such part of the aggregate property received by the transferee in the intercorporate liquidation as is attributable to such share shall be considered as having the adjusted basis which property is deemed to have under subparagraphs (A), (B), (C), and (D) of this paragraph.

(2) Basis of stock not a cost basis.

The property received by a transferee in an intercorporate liquidation attributable to a share of stock having in the hands of the transferee a basis determined to be a basis other than a cost basis shall, for the purposes of subsection (b), be considered to have, at the time of its receipt, the basis it would have had had the first sentence of section 113 (a) (15) been applicable.

(3) Definition of control.

As used in this subsection, the term "control" means the ownership of stock possessing at least 80 per centum of the total combined voting power of all classes of stock entitled to vote and the ownership of at least 80 per centum of the total number of shares of all other classes of stock (except nonvoting stock which is limited and preferred as to dividends), but only if in both cases such ownership continues until the completion of the intercorporate liquidation.

(d) Adjustment of equity invested capital.

If property is received by the transferee in an intercorporate liquidation, in computing the equity invested capital of the transferee for any day following the completion of such intercorporate liquidation—

(1) with respect to any share of stock in the transferor having in the hands of the transferee, immediately prior to the receipt of any property in such intercorporate liquidation, a basis determined to be a cost basis, the earnings and profits or deficit in earnings and profits of the transferee shall be computed as if on the day following the completion of such intercorporate liquidation the transferee had realized a recognized gain equal to the amount of the plus adjustment in respect of such share, or had sustained a recognized loss equal to the amount of the minus adjustment in respect of such share;

(2) with respect to any share of stock in the transferor having in the hands of the transferee, immediately prior to the receipt of any property in such intercorporate liquidation, a basis determined to be a basis other than a cost basis, there shall be treated as an amount includible in the sum specified in section 718 (a) the amount of the plus adjustment with respect to such share, or as an amount includible in the sum specified in section 718 (b) the amount of the minus adjustment with respect to such share.

(e) Invested capital basis.

The adjusted basis which property received by the transferee in an intercorporate liquidation is considered to have under the provisions of subsection (c) at the time of its receipt shall be thereafter treated as the adjusted basis, in lieu of the adjusted basis otherwise prescribed, in computing any amount, determined by reference to the basis of such property in the hands of the transferee, entering into the computation of the invested capital of the transferee, or of any other corporation the computation of the invested capital of which is determined by reference to the basis of such property in the hands of the transferee.

(f) Statutory mergers and consolidations.

If a corporation owns stock in another corporation and such corporations are merged or consolidated in a statutory merger or consolidation, then for the purposes of this section and section 718 such stock shall be considered to have been acquired (in such statutory merger or consolidation) by the corporation resulting from the statutory merger or consolidation, and the properties of such other corporation attributable to such stock to have been received by such resulting corporation as a transferee from such other corporation as a transferor in an intercorporate liquidation.

(g) Determinations—(1) Regulations.

Any determination which is required to be made under this section (including determinations in applying this section in cases where there is a series of transferees of the property and cases where the stock of the transferor is acquired by the transferee from another corporation, and the determinations of the basis and adjusted basis which property or items thereof have or are considered to have) shall be made in accordance with regulations which shall be prescribed by the Commissioner with the approval of the Secretary. If the transferor or the transferee is a foreign corporation, the provisions of this section shall apply to such extent and under such conditions and limitations as may be provided in such regulations.

(2) Application to liquidation extending over long period.

The Commissioner is authorized to prescribe rules similar to those provided in this section with respect to the days within the period beginning with the date on which the first property is received in the intercorporate liquidation and ending with the day of its completion; and the extent to which, and the conditions and limitations under which, such rules are to be applicable. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 230 (a), 56 Stat. 932.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof; except that section 230 (d) thereof provided "The amendments made by this section, inserting section 760 and section 761, shall also be applicable in the computation of the tax for all taxable years beginning after December 31, 1939, if the taxpayer, within the time and in the manner and subject to such regulations as the Commissioner, with the approval of the Secretary, prescribes, elects to have either or both of such amendments apply. For any taxable year for which the provisions of section 760 are applied retroactively, the amendment made by subsection (b) (2) of this section to section 719 (a) (1) shall also apply. In case the provisions of section 761 are applied retroactively, the provisions of section 718 (a) (5), section 718 (b) (4), and section 718 (c) (4) shall not apply in such computations."

PART III.—POST-WAR REFUND OF EXCESS PROFITS TAX (New)

AMENDMENTS

This part was added by act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 250, 56 Stat. 936, and was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

§ 780. Post-war refund of excess profits tax—(a) In general.

The Secretary of the Treasury is authorized and directed to establish a credit to the account of each taxpayer subject to the tax imposed under this subchapter, for each taxable year ending after December 31, 1941 (except in the case of a taxable year beginning in 1941 and ending before July 1, 1942), and not beginning after the date of cessation of hostilities in the present war, of an amount equal to 10 per centum of the tax imposed under this subchapter for each such taxable year. For the purposes of this part, in the case of a taxpayer whose tax is determined under section 710 (a) (3), the term "tax imposed under this subchapter" means the excess of the tax imposed by such section 710 (a) (3) over the tax that would be imposed if such section 710 (a) (3) were not applicable.

(b) Application of credit to purchase of bonds.

Within three months after the payment of the amount of the excess profits tax shown on the return for a taxable year to which subsection (a) applies, if the payment is made before three months before the date of maturity of bonds for such year under subsection (c), there shall be issued to and

in the name of the taxpayer bonds of the United States in an aggregate amount equal to 10 per centum of the tax paid in respect of which a credit is provided under subsection (a), and the credit established under subsection (a) for such taxable year is hereby made available for the purchase of such bonds.

(c) Terms and maturity of bonds.

The bonds provided for in subsection (a) shall be issued under the authority and subject to the provisions of the Second Liberty Bond Act, as amended,[1] and the purposes for which bonds may be issued under such Act[1] are extended to include the purposes for which bonds are required to be issued under this section. Such bonds shall bear no interest, shall be nonnegotiable, and shall not be transferable by sale, exchange, assignment, pledge, hypothecation, or otherwise, on or before the date of cessation of hostilities in the present war, but after said date, such bonds shall be negotiable, and may be sold, exchanged, pledged, assigned, hypothecated, or otherwise transferred, without restriction, and shall be redeemable (at the option of the United States) in whole or in part upon three months' notice. Such bonds for any taxable year to which this section applies shall mature on the last day of that calendar year, beginning after the date of cessation of hostilities in the present war, which is shown in the following table to be applicable to such bonds for such year:

Bonds purchased with the credit for any taxable year beginning:	Calendar year (beginning after cessation of hostilities) on last day of which bonds mature
Within the calendar year 1941 or 1942	2nd
Within the calendar year 1943	3rd
Within the calendar year 1944	4th
After December 31, 1944	5th

(d) Exemption of proceeds from tax.

The proceeds of any such bond upon redemption shall not be included in gross income.

(e) Date of cessation of hostilities in the present war.

As used in this section, the term "date of cessation of hostilities in the present war" means the date on which hostilities in the present war between the United States and the governments of Germany, Japan, and Italy cease, as fixed by proclamation of the President or by concurrent resolution of the two Houses of Congress, whichever date is earlier, or in case the hostilities between the United States and such governments do not cease at the same time, such date as may be so fixed as an appropriate date for the purposes of this section. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 250, 56 Stat. 936.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

[1] Sections 747, 752–754, 757, 758, 760, 764–766, 769, 771, 773, 774, and 801 of Title 31, Money and Finance.

§ 781. Special rules for application of section 780—(a) Effect of deficiencies.

If a deficiency in respect of the excess profits tax for any taxable year for which a credit is provided in section 780 (a) is paid by the taxpayer before three months before the date of maturity of the bonds for such year, an amount of such credit equal to 10 per centum of the excess of the tax imposed by this subchapter on the basis of which the deficiency was determined, over the tax imposed by this subchapter as previously computed and paid shall be available, as provided in section 780 (b), for the purchase of bonds as provided under such section, and there shall be issued to the taxpayer bonds under such section in an amount equal to such excess and with the same maturity as in the case of bonds issued with respect to the taxable year with respect to which the deficiency is determined.

(b) Effect of refunds.

If an overpayment of the tax imposed by this subchapter for any taxable year for which a credit is provided in section 780 (a) is refunded or credited to the taxpayer under the internal revenue laws, the credit, if any, provided in such section then existing in favor of the taxpayer shall be reduced by an amount equal to 10 per centum of the excess of the tax imposed by this subchapter on the basis of which such tax (in respect of which the internal revenue refund or credit was made) was previously computed and paid, over the tax imposed by this subchapter as determined in connection with the determination of the amount of the overpayment. In such a case, if such credit provided in section 780 (a) is less than the amount by which it is required to be reduced, or if there is no such credit then existing in favor of the taxpayer, the excess of such amount over the amount of such credit, if any, shall be carried forward as a charge against the taxpayer to be applied in reduction of a subsequent credit under section 780 (a); and if no such subsequent credit is made in favor of the taxpayer, the amount of such charge (without interest) shall be paid by the taxpayer to the United States or the amount of bonds previously issued to the taxpayer under section 780 (b) shall be adjusted on account of such charge.

(c) Tax payments after cut-off date.

In the case of a payment of the tax imposed by this subchapter shown on the return for any taxable year for which a credit is provided in section 780 (a), or the payment of a deficiency in respect of such tax for any such taxable year, after the date prescribed in section 780 (b) or 781 (a) but before the date of maturity of the bonds with respect to such taxable year under section 780 (c), the amount of the credit under section 780 (a) for such taxable year attributable to such payment shall, so far as practicable, be available, as provided in section 780 (b), for the purchase of bonds as provided under such section, and, so far as practicable, there shall be issued to the taxpayer bonds under such section with the same maturity as bonds issued with respect to such taxable year. To the extent that it is not practicable to issue bonds against such amount of the credit, the

taxpayer shall be paid in cash. In case after the date of maturity of the bonds of any taxable year under section 780 (c) there is any credit under section 780 (a) remaining in favor of the taxpayer, attributable to such year, such remainder shall be paid to the taxpayer in cash. No amount of any payment made under this subsection to a taxpayer shall be included in gross income.

(d) Limitation.

The credit under section 780 (a) for any taxable year shall not be greater than the excess of the amount of the tax paid under this subchapter to the United States (and not credited or refunded under the internal revenue laws) in respect of such year over the amount of tax which would be payable to the United States if the excess profits tax rate were 81 per centum, or if the limitation of section 710 is applicable if the amount determined under such section were reduced by 10 per centum. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 250, 56 Stat. 937.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

§ 782. Regulations.

The Secretary of the Treasury is authorized to prescribe, from time to time, such rules and regulations as may be necessary to carry out the preceding provisions of this Part. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 250, 56 Stat. 938.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

§ 783. Credit for debt retirement—(a) General rule.

An amount equal to 40 per centum of the amounts paid during the taxable year in repayment of the principal of indebtedness shall, at the election of the taxpayer made in its return for such year, be allowed as a credit against the tax for such year imposed by this subchapter.

(b) Limitations.

The credit under subsection (a) with respect to any taxable year shall in no event exceed whichever of the following amounts is the lesser—

(1) An amount equal to 10 per centum of the tax imposed under this subchapter for the taxable year.

(2) An amount equal to 40 per centum of the amount by which the smallest amount of indebtedness during the period beginning September 1, 1942, and ending with the close of the preceding taxable year exceeds the amount of indebtedness as of the close of the taxable year.

(3) In case such taxable year begins in 1942 prior to September 2, 1942, and ends after September 1, 1942, an amount equal to 40 per centum of the amount by which the amount of indebtedness as of September 1, 1942, exceeds the amount of indebtedness as of the close of the taxable year.

(4) In case such taxable year begins in 1941 or ends before September 1, 1942, zero.

No interest shall be allowed or paid by the United States on account of any overpayment of tax attributable to any credit allowed under this section.

(c) Reduction of credit and of bonds outstanding under section 780.

If a credit is allowed for debt repayment in a taxable year pursuant to this section, the amount of such credit or refund shall be deducted from the credit under section 780 (a) and the amount of bonds issued under section 780 shall, to the extent necessary, be correspondingly adjusted.

(d) Definition of indebtedness.

For the purposes of this section the term "indebtedness" means any indebtedness of the taxpayer or for which the taxpayer is liable evidenced by a bond, note, debenture, bill of exchange, certificate, or other evidence of indebtedness, mortgage, or deed of trust. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title II, § 250, 56 Stat. 938.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to taxable years beginning after Dec. 31, 1941, by section 201 thereof.

Chapter 3.—ESTATE TAX

SUBCHAPTER A.—BASIC ESTATE TAX

PART II.—ESTATES OF CITIZENS OR RESIDENTS OF THE UNITED STATES

SUBPART I.—COMPUTATION OF TAX

§ 811. Gross estate.

* * * * *

(d) Revocable transfers.

* * * * *

(5) Transfers of community property in contemplation of death, etc.

For the purposes of this subsection and subsection (c), a transfer of property held as community property by the decedent and surviving spouse under the law of any State, Territory, or possession of the United States, or any foreign country, shall be considered to have been made by the decedent, except such part thereof as may be shown to have been received as compensation for personal services actually rendered by the surviving spouse or derived originally from such compensation or from separate property of the surviving spouse.

(e) Joint and community interests—(1) Joint interests.

To the extent of the interest therein held as joint tenants by the decedent and any other person, or as tenants by the entirety by the decedent and spouse, or deposited, with any person carrying on the banking business, in their joint names and payable to either or the survivor, except such part thereof as may be shown to have originally belonged to such other person and never to have been received or acquired by the latter from the decedent for less than an adequate and full consideration in money or money's worth: *Provided*, That where such property or any part thereof, or part of the consideration with which such property was acquired, is shown to have been at any time acquired by such other person from the decedent for less than an adequate and full

consideration in money or money's worth, there shall be excepted only such part of the value of such property as is proportionate to the consideration furnished by such other person: *Provided further*, That where any property has been acquired by gift, bequest, devise, or inheritance, as a tenancy by the entirety by the decedent and spouse, then to the extent of one-half of the value thereof, or, where so acquired by the decedent and any other person as joint tenants and their interests are not otherwise specified or fixed by law, then to the extent of the value of a fractional part to be determined by dividing the value of the property by the number of joint tenants.

(2) Community interests.

To the extent of the interest therein held as community property by the decedent and surviving spouse under the law of any State, Territory, or possession of the United States, or any foreign country, except such part thereof as may be shown to have been received as compensation for personal services actually rendered by the surviving spouse or derived originally from such compensation or from separate property of the surviving spouse. In no case shall such interest included in the gross estate of the decedent be less than the value of such part of the community property as was subject to the decedent's power of testamentary disposition.

* * * * *

(f) Powers of appointment—(1) In general.

To the extent of any property (A) with respect to which the decedent has at the time of his death a power of appointment, or (B) with respect to which he has at any time exercised or released a power of appointment in contemplation of death, or (C) with respect to which he has at any time exercised or released a power of appointment by a disposition intended to take effect in possession or enjoyment at or after his death, or by a disposition under which he has retained for his life or any period not ascertainable without reference to his death or for any period which does not in fact end before his death (i) the possession or enjoyment of, or the right to the income from, the property, or (ii) the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom; except in case of a bona fide sale for an adequate and full consideration in money or money's worth.

(2) Definition of power of appointment.

For the purposes of this subsection the term "power of appointment" means any power to appoint exercisable by the decedent either alone or in conjunction with any person, except

(A) a power to appoint within a class which does not include any others than the spouse of the decedent, spouse of the creator of the power, descendants of the decedent or his spouse, descendants (other than the decedent) of the creator of the power or his spouse, spouses of such descendants, donees described in section 812 (d), and donees described in section 861 (a) (3). As used in this subparagraph, the term "descendant" includes adopted and illegitimate descendants, and the term "spouse" includes former spouse; and

(B) a power to appoint within a restricted class if the decedent did not receive any beneficial interest, vested or contingent, in the property from the creator of the power or thereafter acquire any such interest, and if the power is not exercisable to any extent for the benefit of the decedent, his estate, his creditors, or the creditors of his estate.

If a power to appoint is exercised by creating another power to appoint, such first power shall not be considered excepted under subparagraph (A) or (B) from the definition of power of appointment to the extent of the value of the property subject to such second power to appoint. For the purposes of the preceding sentence the value of the property subject to such second power to appoint shall be its value unreduced by any precedent or subsequent interest not subject to such power to appoint.

(3) Date of existence of power.

For the purposes of this subsection the power of appointment shall be considered to exist on the date of the decedent's death even though the exercise of the power is subject to a precedent giving of notice or even though the exercise of the power takes effect only on the expiration of a stated period after its exercise, whether or not on or before the date of the decedent's death notice has been given or the power has been exercised.

(g) Proceeds of life insurance—(1) Receivable by the executor.

To the extent of the amount receivable by the executor as insurance under policies upon the life of the decedent.

(2) Receivable by other beneficiaries.

To the extent of the amount receivable by all other beneficiaries as insurance under policies upon the life of the decedent (A) purchased with premiums, or other consideration, paid directly or indirectly by the decedent, in proportion that the amount so paid by the decedent bears to the total premiums paid for the insurance, or (B) with respect to which the decedent possessed at his death any of the incidents of ownership, exercisable either alone or in conjunction with any other person. For the purposes of clause (A) of this paragraph, if the decedent transferred, by assignment or otherwise, a policy of insurance, the amount paid directly or indirectly by the decedent shall be reduced by an amount which bears the same ratio to the amount paid directly or indirectly by the decedent as the consideration in money or money's worth received by the decedent for the transfer bears to the value of the policy at the time of the transfer. For the purposes of clause (B) of this paragraph, the term "incident of ownership" does not include a reversionary interest.

(3) Transfer not a gift.

The amount receivable under a policy of insurance transferred, by assignment or otherwise, by the decedent shall not be includible under paragraph (2) (A) if the transfer did not constitute a gift, in whole or in part, under Chapter 4, or, in case the transfer was made at a time when Chapter 4 was not in ef-

fect, would not have constituted a gift, in whole or in part, under such chapter had it been in effect at such time.

(4) Community property.

For the purposes of this subsection, premiums or other consideration paid with property held as community property by the insured and surviving spouse under the law of any State, Territory, or possession of the United States, or any foreign country, shall be considered to have been paid by the insured, except such part thereof as may be shown to have been received as compensation for personal services actually rendered by the surviving spouse or derived originally from such compensation or from separate property of the surviving spouse; and the term "incidents of ownership" includes incidents of ownership possessed by the decedent at his death as manager of the community. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, §§ 402 (a, b), 403 (a), 404 (a), 56 Stat. 941, 942, 944.)

* * * * *

AMENDMENTS

1942—Subsecs. (e) (1), (f) (1), and (g) (1) were amended and subsecs. (d) (5), (e) (2), (f) (2, 3) and (g) (2–4) were added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendments of subsecs. (d) (5), (e) (1, 2) and (f), by act Oct. 21, 1942, §§ 402 (a), (b), 403 (a), cited to text, were made applicable to estates of decedents dying after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 401 thereof, except that in reference to subsec. (f), section 403 (d) of said act provided as follows:

"(1) The amendments made by this section (to sections 811 (f), 812 (d), 826 (d), 861 (a) (3)) shall not apply with respect to a power to appoint, created on or before the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.), which is other than a power exercisable in favor of the decedent, his estate, his creditors, or the creditors of his estate, unless such power is exercised after the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.).

"(2) The amendments made by this section (to sections 811 (f), 812 (d), 826 (d), 861 (a) (3)) shall not become applicable with respect to a power to appoint created on or before the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.), which is exercisable in favor of the decedent, his estate, his creditors, or the creditors of his estate, if at such date the donee of such power is under a legal disability to release such power, until six months after the termination of such legal disability. For the purposes of the preceding sentence, an individual in the military or naval forces of the United States shall, until the termination of the present war, be considered under a legal disability to release a power to appoint.

"(3) The amendments made by this section (to sections 811 (f), 812 (d), 826 (d), 861 (a) (3)) shall not apply with respect to any power to appoint created on or before the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.) if it is released before July 1, 1943, or within the time limited by paragraph (2) in cases to which such paragraph is applicable; or if the decedent dies before July 1, 1943, or within the time limited by paragraph (2) in cases to which such paragraph is applicable, and such power is not exercised."

Amendment of subsec. (g) by act Oct. 21, 1942, § 404 (a), cited to text, was made effective by section 404 (c) thereof as follows: "(c) The amendments made by subsection (a) (to section 811 (g)) shall be applicable only to estates of decedents dying after the date of the enactment of this Act (Oct. 21, 1942, 11:30 p. m., E. W. T.); but in determining the proportion of the premiums or other consideration paid directly or indirectly by the decedent (but not the total premiums paid) the amount so paid by the decedent on or before January 10, 1941, shall be excluded if at no time after such date the decedent possessed an incident of ownership in the policy." (As amended by act Dec. 17, 1942, ch. 740, 56 Stat. 1054.)

§ 812. Net estate.

* * * * *

(b) Expenses, losses, indebtedness, and taxes.

Such amounts—

(1) for funeral expenses,

(2) for administration expenses,

(3) for claims against the estate,

(4) for unpaid mortgages upon, or any indebtedness in respect to, property where the value of decedent's interest therein, undiminished by such mortgage or indebtedness, is included in the value of the gross estate, and

(5) reasonably required and actually expended for the support during the settlement of the estate of those dependent upon the decedent,

as are allowed by the laws of the jurisdiction, whether within or without the United States, under which the estate is being administered, but not including any income taxes upon income received after the death of the decedent, or property taxes not accrued before his death, or any estate, succession, legacy, or inheritance taxes. The deduction herein allowed in the case of claims against the estate, unpaid mortgages, or any indebtedness shall, when founded upon a promise or agreement, be limited to the extent that they were contracted bona fide and for an adequate and full consideration in money or money's worth; except that in any case in which any such claim is founded upon a promise or agreement of the decedent to make a contribution or gift to or for the use of any donee described in subsection (d) for the purposes specified therein, the deduction for such claim shall not be so limited, but shall be limited to the extent that it would be allowable as a deduction under subsection (d) if such promise or agreement constituted a bequest. There shall be disallowed the amount by which the deductions specified in paragraphs (1), (2), (3), (4), and (5) exceed the value, at the time of the decedent's death, of property subject to claims. For the purposes of this section the term "property subject to claims" means property includible in the gross estate of the decedent which, or the avails of which, would, under the applicable law, bear the burden of the payment of such deductions in the final adjustment and settlement of the estate; and, for the purposes of this definition, the value of the property shall be reduced by the amount of the deduction under the next sentence attributable to such property. There shall also be deducted losses incurred during the settlement of estates arising from fires, storms, shipwrecks, or other casualties, or from theft, when such losses are not compensated for by insurance or otherwise, and if at the time of the filing of the return such losses have not been claimed as a deduction for income tax purposes in an income tax return.

For the purposes of this subchapter, a relinquishment or promised relinquishment of dower, curtesy, or of a statutory estate created in lieu of dower or curtesy, or of other marital rights in the decedent's

property or estate, shall not be considered to any extent a consideration "in money or money's worth."

(c) Property previously taxed.

An amount equal to the value of any property (1) forming a part of the gross estate situated in the United States of any person who died within five years prior to the death of the decedent, or (2) transferred to the decedent by gift within five years prior to his death, where such property can be identified as having been received by the decedent from the donor by gift, or from such prior decedent by gift, bequest, devise, or inheritance, or which can be identified as having been acquired in exchange for property so received. Property includible in the gross estate of the prior decedent under section 811 (f) and property included in total gifts of the donor under section 1000 (c) received by the decedent described in this subsection shall, for the purposes of this subsection, be considered a bequest of such prior decedent or gift of such donor. This deduction shall be allowed only where a gift tax imposed under Chapter 4, or under Title III of the Revenue Act of 1932, 47 Stat. 245, or an estate tax imposed under this chapter or any prior Act of Congress, was finally determined and paid by or on behalf of such donor, or the estate of such prior decedent, as the case may be, and only in the amount finally determined as the value of such property in determining the value of the gift, or the gross estate of such prior decedent, and only to the extent that the value of such property is included in the decedent's gross estate, and only if in determining the value of the net estate of the prior decedent no deduction was allowable under this subsection, section 861 (a) (2), or the corresponding provisions of any prior Act of Congress, in respect of the property or property given in exchange therefor.

Where a deduction was allowed of any mortgage or other lien in determining the gift tax, or the estate tax of the prior decedent, which was paid in whole or in part prior to the decedent's death, then the deduction allowable under this subsection shall be reduced by the amount so paid. The deduction under this subsection shall be reduced by an amount which bears the same ratio to the amounts allowed as deductions under subsections (a) and (d) and the amounts of general claims allowed as deductions under subsection (b) as the amount otherwise deductible under this subsection bears to property subject to general claims. If the property includible in the gross estate to which the deduction under this subsection is attributable is not wholly property subject to general claims—

(1) before the application of the preceding sentence, the amount of the deduction under this subsection shall be reduced by that part of such amount as the value, at the time of the decedent's death, of such property (to which such deduction is attributable) subject to claims but not to general claims is of the value, at the time of the decedent's death, of such property, and

(2) in the application of the preceding sentence in reducing the balance, if any, of such deduction, "the amount otherwise deductible under this subsection" shall be only that part of such amount otherwise deductible (determined without regard to clause (1) of this paragraph) as the value, at the time of the decedent's death, of such property (to which such deduction is attributable) subject to general claims is of the value, at the time of the decedent's death, of such property.

For the purposes of the two preceding sentences and this sentence, "general claims" are the amounts allowed as deductions under subsection (b) which, under the applicable law, in the final adjustment and settlement of the estate may be enforced against any property subject to claims, as defined in subsection (b), and "property subject to general claims" is the value, at the time of the decedent's death, of property subject to claims, as defined in subsection (b), reduced by the value, at the time of the decedent's death, of that part of such property against which amounts allowed as deductions under subsection (b) which are not general claims may be enforced, under the applicable law, in the final adjustment and settlement of the estate. Where the property referred to in this subsection consists of two or more items the aggregate value of such items shall be used for the purpose of computing the deduction.

(d) Transfers for public, charitable, and religious

The amount of all bequests, legacies, devises, or transfers (including the interest which falls into any such bequest, legacy, devise, or transfer as a result of an irrevocable disclaimer of a bequest, legacy, devise, transfer, or power, if the disclaimer is made prior to the date prescribed for the filing of the estate tax return), to or for the use of the United States, any State, Territory, any political subdivision thereof, or the District of Columbia, for exclusively public purposes, or to or for the use of any corporation organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, or to a trustee or trustees, or a fraternal society, order, or association operating under the lodge system, but only if such contributions or gifts are to be used by such trustee or trustees, or by such fraternal society, order, or association, exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, and no substantial part of the activities of such trustee or trustees, or of such fraternal society, order, or association, is carrying on propaganda, or otherwise attempting, to influence legislation. Property includible in the decedent's gross estate under section 811 (f) received by a donee described in this subsection shall, for the purposes of this subsection, be considered a bequest of such decedent. If the tax imposed by section 810, or any estate, succession,

legacy, or inheritance taxes, are, either by the terms of the will, by the law of the jurisdiction under which the estate is administered, or by the law of the jurisdiction imposing the particular tax, payable in whole or in part out of the bequests, legacies, or devises otherwise deductible under this paragraph, then the amount deductible under this paragraph shall be the amount of such bequests, legacies, or devises reduced by the amount of such taxes. The amount of the deduction under this subsection for any transfer shall not exceed the value of the transferred property required to be included in the gross estate. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 45; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, §§ 403 (b) (1), 405 (a, b), 406 (a), 407 (a) (1, 2), 408 (a), 409 (a), 56 Stat. 943, 945, 947, 948.)

AMENDMENTS

1942—Subsecs. (b)–(d) were amended by act Oct. 21, 1942, cited to text.

1941—Subsec. (c) was amended by res. Mar. 17, 1941, cited to text, eff. Feb. 11, 1939, which inserted "or under Title III of the Revenue Act of 1932, 47 Stat. 245,".

EFFECTIVE DATE

Act Mar. 17, 1941, § 1, cited to text, amending subsec. (a) (2), was made effective as of Feb. 10, 1939, by section 2 thereof.

Amendments of subsecs. (b), (c) affecting second, third, and fourth sentences of second par. and (d) adding last clause to first sentence, by act Oct. 21, 1942, cited to text, were made applicable to estates of decedents dying after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 401 thereof.

Amendment of subsec. (c), first par., by act Oct. 21, 1942, § 407 (a) (1), cited to text, and amendment of subsec. (c), second par., first sentence by section 407 (a) (2) thereof, were made applicable by section 407 (c) (1, 2) thereof as follows:

"(1) The amendments made by subsection (a) (1) (to section 812 (c) first par.) shall be applicable to estates of decedents dying after the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.), except that the reference therein to 'an estate tax imposed under his (this) chapter or any prior Act of Congress,' shall be applicable with respect to estates of decedents dying after February 10, 1939.

"(2) The amendment made by subsection (a) (2) (to section 812 (c), first sentence of second par.) shall be applicable with respect to estates of decedents dying after February 10, 1939."

Amendment of subsec. (d) by act Oct. 21, 1942, § 403 (b), cited to text, inserting second sentence beginning "property includible in the decedent's gross estate," was qualified in its application to certain powers by section 403 (d) thereof, set out in effective date note under section 811.

Amendment of subsec. (d), inserting parenthetical clause in first sentence, by act Oct. 21, 1941, § 408 (a), cited to text, was made applicable to estates of decedents dying after Feb. 10, 1939, by section 408 (c) thereof.

OVERPAYMENTS

Section 407 (d) of act Oct. 21, 1942, cited to text, provided as follows: "(d) If the refund or credit of any overpayment to the extent resulting from the application of subsections (a), (b), and (c) of this section (amending sections 812 (c) and 861 (a) (2) and the Revenue Act of 1926, § 303 (a, b)), is prevented on the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.) or within one year from such date, then, notwithstanding any other provision of law or rule of law (other than this subsection of this section and other than section 3761 of the Internal Revenue Code or section 3229 of the Revised Statutes, or such section as amended by section 815 of the Revenue Act of 1938, relating to compromises), such overpayment shall be refunded or credited in the same manner as in the case of an estate tax erroneously collected if claim therefor is filed within one year from the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.)."

CROSS REFERENCES

Additional estate tax, determination of net estate, see section 935 (c) of this title.

§ 813. Credits against tax—(a) Gift tax.

(1) Revenue Act of 1924.

In case a tax has been imposed under section 319 of the Revenue Act of 1924, 43 Stat. 313, as amended by section 324 of the Revenue Act of 1926, 44 Stat. 36, upon any gift, and thereafter upon the death of the donor the amount thereof is required by any provision of this subchapter to be included in the gross estate of the decedent then there shall be credited against and applied in reduction of the estate tax, which would otherwise be chargeable against the estate of the decedent under the provisions of this subchapter (after deducting from such tax the credit provided by section 813 (b)), an amount equal to the tax paid with respect to such gift; and in the event the donor has in any year paid the tax imposed by said section 319 with respect to a gift or gifts which upon the death of the donor must be included in his gross estate and a gift or gifts not required to be so included, then the amount of the tax which shall be deemed to have been paid with respect to the gift or gifts required to be so included shall be that proportion of the entire tax paid on account of all such gifts which the amount of the gift or gifts required to be so included bears to the total amount of gifts in that year.

(2) Revenue Act of 1932 or chapter 4.

(A) If a tax has been paid under chapter 4 or under Title III of the Revenue Act of 1932, 47 Stat. 245, on a gift, and thereafter upon the death of the donor any amount in respect of such gift is required to be included in the value of the gross estate of the decedent for the purposes of this subchapter, then there shall be credited against the tax imposed by section 810 or 860 the amount of the tax paid under chapter 4 or under Title III of the Revenue Act of 1932 with respect to so much of the property which constituted the gift as is included in the gross estate, except that the amount of such credit shall not exceed an amount which bears the same ratio to the tax imposed by section 810 or 860 (after deducting from such tax the credits provided by section 813 (a) (1) and (b)) as the value (at the time of the gift or at the time of the death, whichever is lower) of so much of the property which constituted the gift as is included in the gross estate, bears to the value of the entire gross estate.

(B) For the purposes of paragraph (A), the amount of tax paid for any year under chapter 4 or under Title III of the Revenue Act of 1932 with respect to any property shall be an amount which bears the same ratio to the total tax paid for such year as the value of such property bears to the total amount of net gifts (computed without deduction of the specific exemption) for such year.

(b) Estate, succession, legacy, and inheritance taxes.

The tax imposed by section 810 or 860 shall be credited with the amount of any estate, inheritance, legacy, or succession taxes actually paid to any State or Territory or the District of Columbia, or any possession of the United States, in respect of any property included in the gross estate (not including any such taxes paid with respect to the estate of a person other than the decedent). The credit allowed by this subsection shall not exceed 80 per centum of the tax imposed by section 810 or 860 (before deducting from such tax the credits provided by section 813 (a) (1) and (2)), and shall include only such taxes as were actually paid and credit therefor claimed within four years after the filing of the return required by section 821 or 864, except that—

(1) If a petition for redetermination of a deficiency has been filed with the Board of Tax Appeals within the time prescribed in section 871, then within such four-year period or before the expiration of 60 days after the decision of the Board becomes final.

(2) If, under section 822 (a) (2) or section 871 (h), an extension of time has been granted for payment of the tax shown on the return, or of a deficiency, then within such four-year period or before the date of the expiration of the period of the extension.

Refund based on the credit may (despite the provisions of sections 910 to 912, inclusive), be made if claim therefor is filed within the period above provided. Any such refund shall be made without interest. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 45; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 410, 56 Stat. 950.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended subsecs. (a) (1), (2) (A) and (b), first par.

1941—Subsecs. (a) (2) and (b) were amended by res. Mar. 17, 1941, cited to text, eff. Feb. 11, 1939.

EFFECTIVE DATE

Act Mar. 17, 1941, § 1, cited to text, affecting subsecs. (a) (2) and (b) was made effective as of Feb. 10, 1939, by section 2 thereof.

Act Oct. 21, 1942, cited to text, was made applicable to estates of decedents dying after Oct. 21, 1942, 4: 30 p. m., E. W. T., by section 401 thereof.

SUBPART II.—RETURNS AND PAYMENT OF TAX

§ 826. Collection of unpaid tax.

* * * * *

(c) Liability of life insurance beneficiaries.

Unless the decedent directs otherwise in his will, if any part of the gross estate upon which tax has been paid consists of proceeds of policies of insurance upon the life of the decedent receivable by a beneficiary other than the executor, the executor shall be entitled to recover from such beneficiary such portion of the total tax paid as the proceeds of such policies bear to the sum of the net estate and the amount of the exemption allowed in computing the net estate, determined under section 935 (c). If there is more than one such beneficiary the executor shall be entitled to recover from such beneficiaries in the same ratio.

(d) Liability of recipient of property over which decedent had power of appointment.

Unless the decedent directs otherwise in his will, if any part of the gross estate upon which the tax has been paid consists of the value of property included in the gross estate under section 811 (f), the executor shall be entitled to recover from the person receiving such property by reason of the exercise, nonexercise, or release of a power of appointment such portion of the total tax paid as the value of such property bears to the sum of the net estate and the amount of the exemption allowed in computing the net estate, determined under section 935 (c), or section 861, as the case may be. If there is more than one such person the executor shall be entitled to recover from such persons in the same ratio. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, §§ 403 (c), 404 (b), 414 (b), 56 Stat. 943, 945, 951.)

AMENDMENTS

1942—Subsec. (c) was amended in its entirety by act Oct. 21, 1942, § 404 (b), cited to text. It was also amended by act Oct. 21, 1942, § 414 (b), cited to text, which omitted "in excess of $40,000." from first sentence, which, in addition to other changes had already been effected by amendment thereof by section 404 (b).

Subsec. (d) was added by act Oct. 21, 1942, § 403 (c), cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to estates of decedents dying after Oct. 21, 1942, 4: 30 p. m., E. W. T., by section 401 thereof.

Amendment by act Oct. 21, 1942, § 403 (c), cited to text, adding subsec. (d), was qualified in its application to certain powers by section 403 (d) thereof, set out in effective date note under section 811.

§ 827. Lien for tax.

* * * * *

(b) Liability of transferee, etc.

If the tax herein imposed is not paid when due, then the spouse, transferee, trustee, surviving tenant, person in possession of the property by reason of the exercise, nonexercise, or release of a power of appointment, or beneficiary, who receives, or has on the date of the decedent's death, property included in the gross estate under section 811 (b), (c), (d), (e), (f), or (g), to the extent of the value, at the time of the decedent's death, of such property, shall be personally liable for such tax. Any part of such property sold by such spouse, transferee, trustee, surviving tenant, person in possession of property by reason of the exercise, nonexercise, or release of a power of appointment, or beneficiary, to a bona fide purchaser for an adequate and full consideration in money or money's worth shall be divested of the lien provided in section 827 (a) and a like lien shall then attach to all the property of such spouse, transferee, trustee, surviving tenant, person in possession, or beneficiary, except any part sold to a bona fide purchaser for an adequate and full consideration in money or money's worth. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 411 (a), 56 Stat. 950.)

* * * * *

AMENDMENTS

1942—Subsec. (b) was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to estates of decedents dying after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 401 thereof.

PART III.—ESTATES OF NONRESIDENTS NOT CITIZENS OF THE UNITED STATES

§ 861. Net estate—(a) Deductions allowed.

(1) Expenses, losses, indebtedness, and taxes.

That proportion of the deductions specified in section 812 (b) (other than the deductions described in the following sentence) which the value of such part bears to the value of his entire gross estate, wherever situated. Any deduction allowable under section 812 (b) in the case of a claim against the estate which was founded upon a promise or agreement but was not contracted for an adequate and full consideration in money or money's worth shall be allowable under this paragraph to the extent that it would be allowable as a deduction under paragraph (3) if such promise or agreement constituted a bequest.

(2) Property previously taxed.

An amount equal to the value of any property (A) forming a part of the gross estate situated in the United States of any person who died within five years prior to the death of the decedent, or (B) transferred to the decedent by gift within five years prior to his death, where such property can be identified as having been received by the decedent from the donor by gift, or from such prior decedent by gift, bequest, devise, or inheritance, or which can be identified as having been acquired in exchange for property so received. Property includible in the gross estate of the prior decedent under section 811 (f) and property included in total gifts of the donor under section 1000 (c) received by the decedent described in this paragraph shall, for the purposes of this paragraph, be considered a bequest of such prior decedent or gift of such donor. This deduction shall be allowed only where a gift tax imposed under Chapter 4, or under Title III of the Revenue Act of 1932, 47 Stat. 245, or an estate tax imposed under this chapter or any prior Act of Congress, was finally determined and paid by or on behalf of such donor, or the estate of such prior decedent, as the case may be, and only in the amount finally determined as the value of such property in determining the value of the gift, or the gross estate of such prior decedent, and only to the extent that the value of such property is included in that part of the decedent's gross estate which at the time of his death is situated in the United States, and only if in determining the value of the net estate of the prior decedent no deduction was allowable under this paragraph, section 812 (c), or the corresponding provisions of any prior Act of Congress, in respect of the property or property given in exchange therefor. Where a deduction was allowed of any mortgage or other lien in determining the gift tax, or the estate tax of the prior decedent, which was paid in whole or in part prior to the decedent's death, then the deduction allowable under this paragraph shall be reduced by the amount so paid. The deduction under this paragraph shall be reduced by an amount which bears the same ratio to the amounts allowed as deductions under paragraphs (3) and (4) and the amount of general claims allowed as deduction under paragraph (1) of this subsection as the amount otherwise deductible under this paragraph bears to property subject to general claims. If the property includible in the gross estate to which the deduction under the paragraph is attributable is not wholly property subject to general claims—

(A) before the application of the preceding sentence, the amount of the deduction under this paragraph shall be reduced by that part of such amount as the value, at the time of the decedent's death, of such property (to which such deduction is attributable) subject to claims but not to general claims is of the value, at the time of the decedent's death, of such property, and

(B) in the application of the preceding sentence in reducing the balance, if any, of such deduction, "the amount otherwise deductible under this paragraph" shall be only that part of such amount otherwise deductible (determined without regard to subparagraph (A)) as the value, at the time of the decedent's death, of such property (to which such deduction is attributable) subject to general claims is of the value, at the time of the decedent's death, of such property.

For the purposes of the two preceding sentences and this sentence, "general claims" are the amounts allowed as deductions under paragraph (1) of this subsection which, under the applicable law, in the final adjustment and settlement of the estate may be enforced against that part of any property subject to claims, as defined in subsection (b) of section 812 which at the time of the decedent's death is in the United States, and "property subject to general claims" is the value, at the time of the decedent's death, of such property subject to claims, reduced by the value, at the time of the decedent's death, of that part of such property subject to claims against which amounts allowed as deductions under paragraph (1) of this subsection which are not general claims may be enforced, under the applicable law, in the final adjustment and settlement of the estate. Where the property referred to in this paragraph consists of two or more items the aggregate value of such items shall be used for the purpose of computing the deduction.

(3) Transfers for public, charitable, and religious uses.

The amount of all bequests, legacies, devises, or transfers (including the interest which falls into any such bequest, legacy, devise, or transfer as a result of an irrevocable disclaimer of a bequest, legacy, devise, transfer, or power, if the disclaimer is made prior to the date prescribed for the filing of the estate tax return), to or for the use of the United States, any State, Territory, any political subdivision thereof, or the District of Columbia, for exclusively public purposes, or to or for the use of any domestic corporation organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals, no

part of the net earnings of which inures to the benefit of any private stockholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, or to a trustee or trustees, or a fraternal society, order, or association operating under the lodge system, but only if such contributions or gifts are to be used within the United States by such trustee or trustees, or by such fraternal society, order, or association, exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, and no substantial part of the activities of such trustee or trustees, or of such fraternal society, order, or association, is carrying on propaganda, or otherwise attempting, to influence legislation. Property includible in the decedent's gross estate under section 811 (f) received by a donee described in this paragraph shall, for the purposes of this paragraph, be considered a bequest of such decedent. If the tax imposed by section 860, or any estate, succession, legacy, or inheritance taxes, are, either by the terms of the will, by the law of the jurisdiction under which the estate is administered, or by the law of the jurisdiction imposing the particular tax, payable in whole or in part out of the bequests, legacies, or devises otherwise deductible under this paragraph, then the amount deductible under this paragraph shall be the amount of such bequests, legacies, or devises reduced by the amount of such taxes. The amount of the deduction under this paragraph for any transfer shall not exceed the value of the transferred property required to be included in the gross estate.

(4) Exemption.

An exemption of $2,000. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 45; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, §§ 403 (b) (2), 405 (c), 406 (b), 407 (a) (3), 408 (b), 409 (b), 412 (a), 56 Stat. 943, 946, 947, 948, 949, 950, 951.)

* * * * *

AMENDMENTS

1942—Subsec. (a), pars. (1–3) were amended and par. (4) was added by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) (2) was amended by res. Mar. 17, 1941, cited to text, eff. Feb. 11, 1939.

EFFECTIVE DATE

Act Mar. 17, 1941, § 1, cited to text, affecting subsec. (a) (2), was made effective Feb. 10, 1939, by section 2 thereof.

Amendments of subsec. (a) pars. (1), (2), affecting next to last sentence, par. (3) adding last clause to first sentence, and adding par. (4), all by act Oct. 21, 1942, §§ 406 (b), 405 (c), 409 (b), and 412 (a), cited to text, were made applicable to estates of decedents dying after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 401 thereof.

Amendment of subsec. (a) (2) by act Oct. 21, 1942, § 407 (a) (3), cited to text, affecting first two sentences of said par. (2), were made applicable by section 407 (c) (3) thereof as follows: "The amendments made by subsection (a) (3) (to section 861 (a) (2)) shall be applicable to estates of decedents dying after the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.), except that the reference therein to 'an estate tax imposed under this chapter or any prior Act of Congress,' shall be applicable with respect to estates of decedents dying after February 10, 1939."

Amendment of subsec. (a) (3) by act Oct. 21, 1942, § 403 (b), cited to text, inserting second sentence beginning "Property includible in the decedent's gross estate," was qualified in its application to certain powers by section 403 (d) thereof, set out in effective date note under section 811.

Amendment of subsec. (a) (3) by act Oct. 21, 1942, § 408 (b), cited to text, inserting parenthetical clause in first sentence, was made applicable to estates of decedents dying after Feb. 10, 1939, by section 408 (c) thereof.

OVERPAYMENTS

Section 407 (d) of act Oct. 21, 1942, cited to text, provided as follows: "(d) If the refund or credit of any overpayment to the extent resulting from the application of subsections (a), (b), and (c) of this section, is prevented on the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.) or within one year from such date, then, notwithstanding any other provision of law or rule of law (other than this subsection of this section and other than section 3761 of the Internal Revenue Code or section 3229 of the Revised Statutes, or such section as amended by section 815 of the Revenue Act of 1938 (26 U.S.C., § 3761), relating to compromises), such overpayment shall be refunded or credited in the same manner as in the case of an estate tax erroneously collected if claim therefor is filed within one year from the date of enactment of this Act."

§ 864. Returns—(a) Requirement—(1) Returns by executor.

In the case of the estate of every nonresident not a citizen of the United States any part of whose gross estate situated in the United States exceeds the amount of the specific exemption provided in section 861 (a) (4), the executor shall make a return under oath in duplicate, setting forth (A) the value of that part of the gross estate of the decedent situated in the United States at the time of his death; (B) the deductions allowed under section 861; (C) the value of the net estate of the decedent as defined in section 861; (D) the tax paid or payable thereon; or such part of such information as may at the time be ascertainable and such supplemental data as may be necessary to establish the correct tax. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 412 (c), 56 Stat. 951.)

* * * * *

AMENDMENTS

1942—Subsec. (a) (1) was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to estates of decedents dying after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 401 thereof.

§ 871. Procedure in general—(a) (1) Petition to Board of Tax Appeals.

If the Commissioner determines that there is a deficiency in respect of the tax imposed by this subchapter, the Commissioner is authorized to send notice of such deficiency to the executor by registered mail. Within 90 days after such notice is mailed (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day), the executor may file a petition with the Board of Tax Appeals for a redetermination of the deficiency. No assessment of a deficiency in respect of the tax imposed by this subchapter and no distraint or proceeding in court for its collection shall be made, begun, or prosecuted until such notice has been mailed to the executor, nor until the expiration of such 90-day period, nor, if a petition has been filed with the Board, until the decision of the Board has become final. Notwithstanding the provisions of section

3653 (a) the making of such assessment or the beginning of such proceeding or distraint during the time such prohibition is in force may be enjoined by a proceeding in the proper court. If the notice is addressed to an executor outside the States of the Union and the District of Columbia, the period specified in this paragraph shall be one hundred and fifty days in lieu of ninety days. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 413 (a), 56 Stat. 951.)

AMENDMENTS

1942—Subsec. (a) (1) was amended by act Oct. 21, 1942, cited to text, which added last sentence thereto.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to notices of deficiency mailed after Oct. 21, 1942, 4:30 p. m., E. W. T.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

§ 872. Jeopardy assessments.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

SUPPLEMENT C.—CLAIMS AGAINST TRANSFEREES AND FIDUCIARIES

§ 900. Transferred assets.

* * * * *

(e) Definition of "transferee".

As used in this section, the term "transferee" includes heir, legatee, devisee, and distributee, and includes a person who, under section 827 (b), is personally liable for any part of the tax. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 411 (b), 56 Stat. 950.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to estates of decedents dying after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 401 thereof.

§ 911. Effect of petition to board.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

§ 912. Overpayment found by Board.

If the Board finds that there is no deficiency and further finds that the executor has made an overpayment of tax, the Board shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the Board has become final, be credited or refunded to the executor as provided in section 3770 (a). No such refund shall be made of any portion of the tax unless the Board determines as part of its decision that such portion was paid within three years before the filing of the claim or the mailing of the notice of deficiency, whichever is earlier, or that such portion was paid after the mailing of the notice of deficiency. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 415, 56 Stat. 951.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to estates of decedents dying after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 401 thereof.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

SUBCHAPTER B.—ADDITIONAL ESTATE TAX

§ 935. Rate of tax.

(b) The tentative tax referred to in subsection (a) (1) of this section shall be the tentative tax shown in the following table:

If the net estate is:	The tentative tax shall be:
Not over $5,000	3% of the net estate.
Over $5,000 but not over $10,000.	$150, plus 7% of excess over $5,000.
Over $10,000 but not over $20,000.	$500, plus 11% of excess over $10,000.
Over $20,000 but not over $30,000.	$1,600, plus 14% of excess over $20,000.
Over $30,000 but not over $40,000.	$3,000, plus 18% of excess over $30,000.
Over $40,000 but not over $50,000.	$4,800, plus 22% of excess over $40,000.
Over $50,000 but not over $60,000.	$7,000, plus 25% of excess over $50,000.
Over $60,000 but not over $100,000.	$9,500, plus 28% of excess over $60,000.
Over $100,000 but not over $250,000.	$20,700, plus 30% of excess over $100,000.
Over $250,000 but not over $500,000.	$65,700, plus 32% of excess over $250,000.
Over $500,000 but not over $750,000.	$145,700, plus 35% of excess over $500,000.
Over $750,000 but not over $1,000,000.	$233,200, plus 37% of excess over $750,000.
Over $1,000,000 but not over $1,250,000.	$325,700, plus 39% of excess over $1,000,000.
Over $1,250,000 but not over $1,500,000.	$423,200, plus 42% of excess over $1,250,000.
Over $1,500,000 but not over $2,000,000.	$528,200, plus 45% of excess over $1,500,000.
Over $2,000,000 but not over $2,500,000.	$753,200, plus 49% of excess over $2,000,000.
Over $2,500,000 but not over $3,000,000.	$998,200, plus 53% of excess over $2,500,000.
Over $3,000,000 but not over $3,500,000.	$1,263,200, plus 56% of excess over $3,000,000.
Over $3,500,000 but not over $4,000,000.	$1,543,200, plus 59% of excess over $3,500,000.
Over $4,000,000 but not over $5,000,000.	$1,838,200, plus 63% of excess over $4,000,000.
Over $5,000,000 but not over $6,000,000.	$2,468,200, plus 67% of excess over $5,000,000.
Over $6,000,000 but not over $7,000,000.	$3,138,200, plus 70% of excess over $6,000,000.
Over $7,000,000 but not over $8,000,000.	$3,838,200, plus 73% of excess over $7,000,000.
Over $8,000,000 but not over $10,000,000.	$4,568,200, plus 76% of excess over $8,000,000.
Over $10,000,000	$6,088,200, plus 77% of excess over $10,000,000.

(c) For the purposes of this section the value of the net estate shall be determined as provided in subchapter A, except that in lieu of the exemption of $100,000 provided in section 812 (a), the exemption shall be $60,000. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title IV, § 401 (a), 55 Stat. 704; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 414 (a), 56 Stat. 951.)

AMENDMENTS

1942—Subsec. (c) amended by act Oct. 21, 1942, cited to text, which substituted "$40,000" for "$60,000".

1941—Subsec. (b) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to estates of decedents dying after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 401 thereof.

Act Sept. 20, 1941, cited to text, was made effective only with respect to estates of decedents dying after the date of enactment of that act, by section 401 (c) thereof.

§ 936. Credits against tax.

* * * * *

(b) (1) If a tax has been paid under chapter 4 or under Title III of the Revenue Act of 1932, 47 Stat. 245, on a gift, and thereafter upon the death of the donor any amount in respect of such gift is required to be included in the value of the gross estate of the decedent for the purposes of this subchapter, then there shall be credited against the tax imposed by section 935 the amount of the tax paid under chapter 4 or under Title III of the Revenue Act of 1932 with respect to so much of the property which constituted the gift as is included in the gross estate, except that the amount of such credit (A) shall not exceed an amount which bears the same ratio to the tax imposed by section 935 as the value (at the time of the gift or at the time of the death, whichever is lower) of so much of the property which constituted the gift as is included in the gross estate, bears to the value of the entire gross estate, and (B) shall not exceed the amount by which the gift tax paid under chapter 4 or under Title III of the Revenue Act of 1932 with respect to so much of the property as constituted the gift as is included in the gross estate, exceeds the amount of the credit under section 813 (a) (2).

(2) For the purposes of paragraph (1), the amount of tax paid for any year under chapter 4 or under Title III of the Revenue Act of 1932 with respect to any property shall be an amount which bears the same ratio to the total tax paid for such year as the value of such property bears to the total amount of net gifts (computed without deduction of the specific exemption) for such year. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 45, eff. Feb. 11, 1939.)

AMENDMENTS

1941—Subsec. (b) was amended by res. Mar. 17, 1941, cited to text, eff. Feb. 11, 1939.

SUBCHAPTER C.—DEFENSE TAX FOR FIVE YEARS (Repealed)

This subchapter, consisting of § 951, was repealed by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title IV, § 401 (b), 55 Stat. 704, which, by section 401 (c) thereof, was made effective only with respect to estates of decedents dying after the date of enactment of that act.

§ 951. Repealed. Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title IV, § 401 (b), 55 Stat. 704.

Section, relating to defense tax for five years, was added by act June 25, 1940, 11:45 a. m., E. S. T., ch. 419, title II, § 206, 54 Stat. 521.

Act Sept. 20, 1941, repealing this section, was made effective only with respect to estates of decedents dying after the date of enactment of that act, by section 401 (c) thereof.

Chapter 4.—GIFT TAX

§ 1000. Imposition of tax.

* * * * *

(c) Powers of appointment.

An exercise or release of a power of appointment shall be deemed a transfer of property by the individual possessing such power. For the purposes of this subsection the term "power of appointment" means any power to appoint exercisable by an individual either alone or in conjunction with any person, except—

(1) a power to appoint within a class which does not include any others than the spouse of such individual, spouse of the creator of the power, descendants of such individual or his spouse, descendants (other than such individual) of the creator of the power or his spouse, spouses of such descendants, donees described in section 1004 (a) (2), and donees described in section 1004 (b). As used in this paragraph, the term "descendant" includes adopted and illegitimate descendants, and the term "spouse" includes former spouse; and

(2) a power to appoint within a restricted class if such individual did not receive any beneficial interest, vested or contingent, in the property from the creator of the power or thereafter acquire any such interest, and if the power is not exercisable to any extent for the benefit of such individual, his estate, his creditors, or the creditors of his estate.

If a power to appoint is exercised by creating another power to appoint, such first power shall not be considered excepted under paragraph (1) or (2) from the definition of power of appointment to the extent of the value of the property subject to such second power to appoint. For the purposes of the preceding sentence the value of the property subject to such second power to appoint shall be its value unreduced by any precedent or subsequent interest not subject to such power to appoint.

(d) Community property.

All gifts of property held as community property under the law of any State, Territory, or possession of the United States, or any foreign country shall be considered to be the gifts of the husband except that gifts of such property as may be shown to have been received as compensation for personal services actually rendered by the wife or derived originally from such compensation or from separate property of the wife shall be considered to be gifts of the wife. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, §§ 452 (a), 453, 56 Stat. 952, 953.)

AMENDMENTS

1942—Subsecs. (c) and (d) were added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendment adding subsec. (c) by act Oct. 21, 1942, § 452 (a), cited to text, was limited in its application by section 452 (b) thereof as follows:

"(1) The amendments made by this section shall not apply with respect to a power to appoint, created on or

before the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.), which is other than a power exercisable in favor of the donee of the power, his estate, his creditors, or the creditors of his estate, unless such power is exercised after the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.).

"(2) The amendments made by this section shall not become applicable with respect to a power to appoint created on or before the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.), which is exercisable in favor of the donee of the power, his estate, his creditors, or the creditors of his estate, if at such date the donee of such power is under a legal disability to release such power, until six months after the termination of such legal disability. For the purposes of the preceding sentence, an individual in the military or naval forces of the United States shall, until the termination of the present war, be considered under a legal disability to release a power to appoint."

Amendment adding subsec. (d) by act Oct. 21, 1942, § 453, cited to text, was made applicable only with respect to gifts made in the calendar year 1943, and succeeding calendar years, by section 451 thereof.

RELEASE OF POWER OF APPOINTMENT

Section 452 (c) of act Oct. 21, 1942, cited to text, in connection with the addition of subsec. (c) by section 452 (a) thereof, provided as follows:

"(1) A release of a power to appoint before July 1, 1943, shall not be deemed a transfer of property by the individual possessing such power.

"(2) This subsection shall apply to all calendar years prior to 1943 and to that part of the calendar year 1943 prior to July 1, 1943." (As amended by act Dec. 17, 1942, ch. 740, 56 Stat. 1054.)

§ 1001. Computation of tax.

(a) * * *

* * * * *

RATE SCHEDULE

If the net gifts are:	The tax shall be:
Not over $5,000	2¼% of the net gifts.
Over $5,000 but not over $10,000.	$112.50, plus 5¼% of excess over $5,000.
Over $10,000 but not over $20,000.	$375, plus 8¼% of excess over $10,000.
Over $20,000 but not over $30,000.	$1,200, plus 10½% of excess over $20,000.
Over $30,000 but not over $40,000.	$2,250, plus 13½% of excess over $30,000.
Over $40,000 but not over $50,000.	$3,600, plus 16½% of excess over $40,000.
Over $50,000 but not over $60,000.	$5,250, plus 18¾% of excess over $50,000.
Over $60,000 but not over $100,000.	$7,125, plus 21% of excess over $60,000.
Over $100,000 but not over $250,000.	$15,525, plus 22½% of excess over $100,000.
Over $250,000 but not over $500,000.	$49,275, plus 24% of excess over $250,000.
Over $500,000 but not over $750,000.	$109,275, plus 26¼% of excess over $500,000.
Over $750,000 but not over $1,000,000.	$174,900, plus 27¾% of excess over $750,000.
Over $1,000,000 but not over $1,250,000.	$244,275, plus 29¼% of excess over $1,000,000.
Over $1,250,000 but not over $1,500,000.	$317,400, plus 31½% of excess over $1,250,000.
Over $1,500,000 but not over $2,000,000.	$396,150, plus 33¾% of excess over $1,500,000.
Over $2,000,000 but not over $2,500,000.	$564,900, plus 36¾% of excess over $2,000,000.
Over $2,500,000 but not over $3,000,000.	$748,650, plus 39¾% of excess over $2,500,000.
Over $3,000,000 but not over $3,500,000.	$947,400, plus 42% of excess over $3,000,000.
Over $3,500,000 but not over $4,000,000.	$1,157,400, plus 44¼% of excess over $3,500,000.
Over $4,000,000 but not over $5,000,000.	$1,378,650, plus 47¼% of excess over $4,000,000.
Over $5,000,000 but not over $6,000,000.	$1,851,150, plus 50¼% of excess over $5,000,000.
Over $6,000,000 but not over $7,000,000.	$2,353,650, plus 52½% of excess over $6,000,000.
Over $7,000,000 but not over $8,000,000.	$2,878,650, plus 54¾% of excess over $7,000,000.
Over $8,000,000 but not over $10,000,000.	$3,426,150, plus 57% of excess over $8,000,000.
Over $10,000,000	$4,566,150, plus 57¾% of excess over $10,000,000.

* * * * *

(d) Repealed. Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title IV, § 402 (c), 54 Stat. 706.

(As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title IV, § 402 (a, c), 55 Stat. 705.)

AMENDMENTS

1941—The Rate Schedule following subsec. (a) was amended by act Sept. 20, 1941, § 402 (a), cited to text.

Subsec. (d) was repealed by act Sept. 20, 1941, § 402 (c), cited to text.

EFFECTIVE DATE

Section 402 (b) of act Sept. 20, 1941, cited to text, provided as follows: "The amendments made by this section shall be applied in computing the tax for the calendar year 1942 and each calendar year thereafter (but not the tax for the calendar year 1941 or a previous calendar year), and such amendments shall be applied in all computations in respect of the calendar year 1941 and previous calendar years for the purpose of computing the tax for the calendar year 1942 and any calendar year thereafter."

§ 1003. Net gifts.

* * * * *

(b) Exclusions from gifts.

* * * * *

(2) Gifts after 1938 and prior to 1943.

In the case of gifts (other than gifts in trust or of future interests in property) made to any person by the donor during the calendar year 1939 and subsequent calendar years prior to 1943, the first $4,000 of such gifts to such person shall not, for the purposes of subsection (a), be included in the total amount of gifts made during such year.

(3) Gifts after 1942.

In the case of gifts (other than gifts of future interests in property) made to any person by the donor during the calendar year 1943 and subsequent calendar years, the first $3,000 of such gifts to such person shall not, for the purposes of subsection (a), be included in the total amount of gifts made during such year. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 454, 56 Stat. 953.)

AMENDMENTS

1942—Subsec. (b) was amended by act Oct. 21, 1942, cited to text, which inserted "prior to 1943" in par. (2) and added par. (3).

EFFECTIVE DATE

Section 451 of act Oct. 21, 1942, cited to text, was made applicable only with respect to gifts made in the calendar year 1943, and succeeding calendar years, by section 451 thereof.

§ 1004. Deductions.

In computing net gifts for the calendar year 1942 and preceding calendar years, there shall be allowed (except as otherwise provided in paragraph (1) of subsection (a)) such deductions as are provided for

under the gift tax laws applicable to the years in which the gifts were made.

In computing net gifts for the calendar year 1943 and subsequent calendar years, there shall be allowed as deductions:

(a) Residents.

In the case of a citizen or resident—

(1) Specific exemption.

An exemption of $30,000, less the aggregate of the amounts claimed and allowed as specific exemption in the computation of gift taxes for the calendar year 1932 and all calendar years intervening between that calendar year and the calendar year for which the tax is being computed under the laws applicable to such years. This exemption shall be applied in all computations in respect of the calendar year 1942 and previous calendar years for the purpose of computing the tax for the calendar year 1943 or any calendar year thereafter. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 455, 56 Stat. 953.)

* * * * *

AMENDMENTS

1942—Subsec. (a), all that preceded par. (2) was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Section 451 of act Oct. 21, 1942, cited to text, was made applicable only with respect to gifts made in the calendar year 1943, and succeeding calendar years, by section 451 thereof.

§ 1012. Assessment and collection of deficiencies—(a) (1) Petition to Board of Tax Appeals.

If the Commissioner determines that there is a deficiency in respect of the tax imposed by this chapter, the Commissioner is authorized to send notice of such deficiency to the donor by registered mail. Within 90 days after such notice is mailed (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day), the donor may file a petition with the Board of Tax Appeals for a redetermination of the deficiency. No assessment of a deficiency in respect of the tax imposed by this chapter and no distraint or proceeding in court for its collection shall be made, begun, or prosecuted until such notice has been mailed to the donor, nor until the expiration of such 90-day period, nor, if a petition has been filed with the Board, until the decision of the Board has become final. Notwithstanding the provisions of section 3653 (a) the making of such assessment or the beginning of such proceeding or distraint during the time such prohibition is in force may be enjoined by a proceeding in the proper court. If the notice is addressed to a donor outside the States of the Union and the District of Columbia, the period specified in this paragraph shall be one hundred and fifty days in lieu of ninety days. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 456 (a), 56 Stat. 953.)

* * * * *

AMENDMENTS

1942—Subsec. (a) (1), last sentence, was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to notices of deficiency mailed after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 456 (b) thereof.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

§§ 1013, 1015, 1017.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

§ 1027. Refunds and credits.

* * * * *

(d) Overpayment found by Board.

If the Board finds that there is no deficiency and further finds that the taxpayer has made an overpayment of tax in respect of the taxable year in respect of which the Commissioner determined the deficiency, the Board shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the Board has become final, be credited or refunded to the taxpayer. No such credit or refund shall be made of any portion of the tax unless the Board determines as part of its decision that such portion was paid within three years before the filing of the claim or the mailing of the notice of deficiency, whichever is earlier, or that such portion was paid after the mailing of the notice of deficiency. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 457, 56 Stat. 954.)

AMENDMENTS

1942—Subsec. (d), second sentence, was amended by act Oct. 21, 1942, cited to text, which substituted "or the mailing of the notice of deficiency" for "or the filing of the petition."

EFFECTIVE DATE

Section 451 of act Oct. 21, 1942, cited to text, was made applicable only with respect to gifts made in the calendar year 1943, and succeeding calendar years, by section 451 thereof.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

§ 1030. Definitions.

* * * * *

(b) Property within the United States.

Stock in a domestic corporation owned and held by a nonresident not a citizen of the United States shall be deemed property situated within the United States. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title IV, § 458 (a), 56 Stat. 954.)

AMENDMENTS

1942—Subsec. (b) was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective as of Feb. 10, 1939, by section 458 (b) thereof.

Chapter 5.—BOARD OF TAX APPEALS

§ 1100. Status.

The Board of Tax Appeals (hereinafter referred to as the "Board") shall be continued as an independent agency in the Executive Branch of the Govern-

ment. The Board shall be known as The Tax Court of the United States and the members thereof shall be known as the presiding judge and the judges of The Tax Court of the United States. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 504 (a), 56 Stat. 1100.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, added second sentence.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective the day after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 504 (a) thereof.

SAVING CLAUSE

Section 504 (b) of act Oct. 21, 1942, cited to text, provided as follows: "(b) The jurisdiction, powers, and duties of The Tax Court of the United States, its divisions and its officers and employees, and their appointment, including the designation of its officers, and the immunities, tenure of office, powers, duties, rights, and privileges of the presiding judge and judges of The Tax Court of the United States shall be the same as by existing law provided in the case of the Board of Tax Appeals. The Commissioner shall continue to be represented by the same counsel in the same manner before the Court as he has heretofore been represented in proceedings before the Board of Tax Appeals and the taxpayer shall continue to be represented in accordance with rules of practice prescribed by the Court. No qualified person shall be denied admission to practice before such Court because of his failure to be a member of any profession or calling."

CHANGE OF NAME

Section 504 (c) of act Oct. 21, 1942, cited to text, provided as follows: "(c) All references in any statute (except this section), or in any rule, regulation, or order, to the 'Board of Tax Appeals' or to the 'Board' when used in the sense of 'Board of Tax Appeals', or to the 'member', 'members', or 'chairman' thereof shall be considered to be made to The Tax Court of the United States, the judge, judges, and presiding judge thereof, respectively."

PROCESSING TAX REFUNDS

Act Oct. 21, 1942, ch. 619, title V, § 510 (a), (c), (d), 56 Stat. 967, eff. Jan. 1, 1943, provided as follows:

"(a) Effective as of the close of business on December 31, 1942, the Board of Review, established under section 906 (b) of the Revenue Act of 1936, is hereby abolished and the jurisdiction vested in said Board of Review is hereby transferred to and vested in the Board of Tax Appeals."

"(c) All proceedings pending in the said Board of Review on December 31, 1942, shall be deemed pending in and be transferred forthwith to the Board of Tax Appeals, and shall be proceeded with and disposed of by the Board of Tax Appeals as if originally begun therein.

"(d) All journals, dockets, books, files, records, and property, including office equipment of the said Board of Review, shall be transferred to the Board of Tax Appeals."

SUBCHAPTER A.—ORGANIZATION, JURISDICTION AND PROCEDURE

PART I.—ORGANIZATION AND JURISDICTION

§§ 1102–1105.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

PART II.—PROCEDURE

§§ 1110–1121.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

PART III.—MISCELLANEOUS PROVISIONS

§§ 1130–1133.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

SUBCHAPTER B.—COURT REVIEW OF BOARD DECISIONS

§§ 1140–1146.

CHANGE OF NAME

For change of name of Board and title of members thereof, see note under section 1100 of this title.

SUBTITLE B.—MISCELLANEOUS TAXES

Chapter 6.—CAPITAL STOCK

§ 1200. Tax—(a) Domestic corporations.

For each year ending June 30, beginning with the year ending June 30, 1939, there shall be imposed upon every domestic corporation with respect to carrying on or doing business for any part of such year an excise tax of $1.25 for each $1,000 of the declared value of its capital stock.

(b) Foreign corporations.

For each year ending June 30, beginning with the year ending June 30, 1939, there shall be imposed upon every foreign corporation with respect to carrying on or doing business in the United States for any part of such year an excise tax equivalent to $1.25 for each $1,000 of the declared value of capital employed in the transaction of its business in the United States.

(c) Repealed. Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title III, § 301 (b), 55 Stat. 703.

(As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title III, § 301 (a, b), 55 Stat. 703, 704; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title III, § 301 (a), 56 Stat. 939.)

AMENDMENTS

1942—Subsecs. (a) and (b) were amended by act Oct. 21, 1942, cited to text, which struck out "adjusted" preceding "declared value" in each.

1941—Subsecs. (a) and (b) were amended by act Sept. 20, 1941, § 301 (a), cited to text, which substituted "$1.25" for "$1".

Subsec. (c), relating to defense tax for 5 years, was repealed by act Sept. 20, 1941, § 301 (b), cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective only with respect to the year ending June 30, 1942, and succeeding years, by section 301 (e) thereof.

Prior returns as affected by amendments by act Oct. 21, 1942, cited to text, see section 301 (d) of said act, quoted in effective date note under section 1203 of this title.

Act Sept. 20, 1941, cited to text, was made effective only with respect to the year ending June 30, 1941, and succeeding years, by section 301 (d) thereof.

§ 1202. Declared value—(a) Declaration of value.

The declared value shall be the value as declared by the corporation in its return for the year (which declaration of value cannot be amended). The value declared by the corporation in its return shall be as of the close of its last income-tax taxable year ending with or prior to the close of the capital stock tax taxable year (or as of the date of organization in the case of a corporation having no income-tax taxable year ending with or prior to the close of such declaration year).

(b) Credit for China Trade Act corporations.

For the purpose of the tax imposed by section 1200 there shall be allowed in the case of a corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., 1940 ed., Title 15, ch. 4), as a credit against the declared value of its capital stock, an amount equal to the proportion of such declared value which the par value of the shares of stock of the corporation, owned on the last day of the taxable year by (1) persons resident in China, the United States, or possessions of the United States, and (2) individual citizens of the United States or China wherever resident, bears to the par value of the whole number of shares of stock of the corporation outstanding on such date. For the purposes of this subsection shares of stock of a corporation shall be considered to be owned by the person in whom the equitable right to the income from such shares is in good faith vested; and as used in this subsection the term "China" shall have the same meaning as when used in the China Trade Act, 1922. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title II, § 202 (1), 55 Stat. 701; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title III, § 301 (b), 56 Stat. 939.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective only with respect to the year ended June 30, 1942, and succeeding years, by section 301 (e) thereof.

Prior returns as affected by amendments by act Oct. 21, 1942, cited to text, see section 301 (d) of said act, quoted in effective date note under section 1203 of this title.

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 205 thereof.

§ 1203. Returns.

* * * * *

(b) Time for filing.

* * * * *

(2) Extension of time.

The Commissioner may extend the time for making the returns, under such rules and regulations as he may prescribe with the approval of the Secretary, but no such extension shall be for more than sixty days. With respect to the year ending June 30, 1941, the extension may be for not more than ninety days. With respect to the years ended June 30, 1941, and June 30, 1942, the extension may be for not more than ninety days. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title II, § 301 (c), 55 Stat. 704; Sept. 29, 1942, ch. 569, 56 Stat. 762; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title III, § 301 (c), 56 Stat. 940.)

* * * * *

AMENDMENTS

1942—Subsec. (b) (2), last sentence, was added by res. Sept. 29, 1942, cited to text, and was amended by act Oct. 21, 1942, also cited.

1941—Subsec. (b) (2) was amended by act Sept. 20, 1941, cited to text, which added second last sentence thereto.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective only with respect to the year ended June 30, 1942, and succeeding years, by section 301 (e) thereof.

Section 301 (d) of act Oct. 21, 1942, cited to text, provided as follows: "(d) If a return for the year ended June 30, 1942, is filed under Chapter 6 of the Internal Revenue Code, without regard to the amendment thereof as made by this Act (to sections 1200, 1202, and 1203), the adjusted declared value reported by the corporation on such return (whether or not correct) shall constitute the declared value for the purposes of such Chapter 6, as amended by this Act (to sections 1200, 1202, and 1203), unless a different value is declared on a subsequent return for such year received within the prescribed filing period."

Act Sept. 20, 1941, cited to text, was made effective only with respect to the year ending June 30, 1941, and succeeding years, by section 301 (d) thereof.

Chapter 7.—TAX ON TRANSFERS TO AVOID INCOME TAX

§ 1250. Imposition of tax.

There shall be imposed upon the transfer of stock or securities by a citizen or resident of the United States, or by a domestic corporation or partnership, or by a trust which is not a foreign trust, to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust, or to a foreign partnership, an excise tax equal to 27½ per centum of the excess of (1) the value of the stock or securities so transferred over (2) its adjusted basis in the hands of the transferor as determined under section 113 of the Revenue Act of 1932, 47 Stat. 198. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title I, § 110 (b), 55 Stat. 696.)

AMENDMENTS

1941—Section was formerly composed of two subsections, designated "(a)" and "(b)". Act Sept. 20, 1941, cited to text, struck out the heading of subsec. (a), substituted "27½ per centum" for "25 per centum", and repealed subsec. (b), which related to defense tax for five years.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxable years beginning after Dec. 31, 1940, by section 118 thereof.

TREATY OBLIGATIONS

Section 108 of act Sept. 20, 1941, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

Chapter 9.—EMPLOYMENT TAXES

SUBCHAPTER A.—EMPLOYMENT BY OTHERS THAN CARRIERS

PART I.—TAX ON EMPLOYEES

§ 1400. Rate of tax.

* * * * *

(1) With respect to wages received during the calendar years 1939, 1940, 1941, 1942, and 1943, the rate shall be 1 per centum.

(2) With respect to wages received during the calendar years 1944 and 1945, the rate shall be 2 per centum. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VII, § 701 (a), 56 Stat. 981.)

* * * * *

AMENDMENTS

1942—Subsecs. (1) and (2) were amended by act Oct. 21, 1942, cited to text.

PART II.—TAX ON EMPLOYERS

§ 1410. Rate of tax.

* * * * *

(1) With respect to wages paid during the calendar years 1939, 1940, 1941, 1942, and 1943, the rate shall be 1 per centum.

(2) With respect to wages paid during the calendar years 1944 and 1945, the rate shall be 2 per centum. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VII, § 701 (b), 56 Stat. 981.)

AMENDMENTS

1942—Subsecs. (1) and (2) were amended by act Oct. 21, 1942, cited to text.

PART III.—GENERAL PROVISIONS

§ 1430. Other laws applicable.

CROSS REFERENCES

Contributions by employers to voluntary employees' beneficiary associations as inapplicable to employment tax, see note under section 101 of this title.

SUBCHAPTER B.—EMPLOYMENT BY CARRIERS

PART IV.—GENERAL PROVISIONS

§ 1532. Definitions.

* * * * *

(d) Service.

An individual is in the service of an employer whether his service is rendered within or without the United States if he is subject to the continuing authority of the employer to supervise and direct the manner of rendition of his service, which service he renders for compensation: *Provided, however,* That an individual shall be deemed to be in the service of an employer, other than a local lodge or division or a general committee of a railway-labor-organization employer, not conducting the principal part of its business in the United States only when he is rendering service to it in the United States; and an individual shall be deemed to be in the service of such a local lodge or division only if (1) all, or substantially all, the individuals constituting its membership are employees of an employer conducting the principal part of its business in the United States; or (2) the headquarters of such local lodge or division is located in the United States; and an individual shall be deemed to be in the service of such a general committee only if (1) he is representing a local lodge or division described in clauses (1) or (2) immediately above; or (2) all, or substantially all, the individuals represented by it are employees of an employer conducting the principal part of its business in the United States; or (3) he acts in the capacity of a general chairman or an assistant general chairman of a general committee which represents individuals rendering service in the United States to an employer, but in such case if his office or headquarters is not located in the United States and the individuals represented by such general committee are employees of an em-

ployer not conducting the principal part of its business in the United States, only such proportion of the remuneration for such service shall be regarded as compensation as the proportion which the mileage in the United States under the jurisdiction of such general committee bears to the total mileage under its jurisdiction, unless such mileage formula is inapplicable, in which case such other formula as the Railroad Retirement Board may have prescribed pursuant to subsection (c) of section 1 of the Railroad Retirement Act of 1937[a] shall be applicable: *Provided further,* That an individual not a citizen or resident of the United States shall not be deemed to be in the service of an employer when rendering service outside the United States to an employer who is required under the laws applicable in the place where the service is rendered to employ therein, in whole or in part, citizens or residents thereof; and the laws applicable on August 29, 1935, in the place where the service is rendered shall be deemed to have been applicable there at all times prior to that date. (As amended Apr. 8, 1942, ch. 227, § 14, 56 Stat. 209.)

* * * * * *

AMENDMENTS

1942—Subsec. (d) was amended by act Apr. 8, 1942, cited to text, which affected the first proviso thereof.

EFFECTIVE DATE

Act April 8, 1942, cited to text, besides amending subsec. (d) of this section, contained the following paragraph: "The amendment in this section shall operate in the same manner and have the same effect as if it had been part of the Internal Revenue Code when that code was enacted on February 10, 1939, and as if it had been part of the Carriers Taxing Act of 1937 (50 Stat. 435 [Title 45, § 261 et seq.]) when that act was enacted on June 29, 1937: *Provided, however,* That no interest or penalties shall accrue or be deemed to have accrued for the failure to make returns under, or pay taxes levied by, sections 1500 and 1520, respectively, of said Internal Revenue Code and sections 2 and 3, respectively, of said Carriers Taxing Act of 1937 [Title 45, §§ 262, 263] with respect to the compensation of employees of any local lodge or division or of any general committee of a railway-labor-organization employer earned prior to the enactment of this amendment, if (1) the headquarters of such a local lodge or division was not located in the United States, or (2) all, or substantially all, the individuals constituting the membership of such a local lodge or division were employees of an employer not conducting the principal part of its business in the United States, or (3) the individuals represented by such a general committee were employees of an employer not conducting the principal part of its business in the United States, or (4) the service to such a general committee was rendered outside the United States, or (5) the office or headquarters of the individual rendering service to such a general committee was not located in the United States and if such returns are made and such taxes are paid within the time allowed for making returns and paying taxes with respect to the first calendar quarter beginning after the enactment of this amendment."

§ 1536. Other laws applicable.

All provisions of law, including penalties, applicable with respect to any tax imposed by section 2700 or section 1800, and the provisions of section 3661, insofar as applicable and not inconsistent with the provisions of this subchapter, shall be applicable with respect to the taxes imposed by this subchapter. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 45, eff. Feb. 11, 1939.)

[a] Section 228a (c) of Title 45, Railroads.

SUBCHAPTER C.—TAX ON EMPLOYERS OF EIGHT OR MORE

§ 1600. Rate of tax.

CREDIT AGAINST FEDERAL UNEMPLOYMENT TAXES

Act Oct. 8, 1940, 11 p. m., E. S. T., ch. 757, title VII, § 701, 54 Stat. 1017, was affected by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VII, § 701 (c), 55 Stat. 728, set out below.

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VII, § 701, 55 Stat. 726, provided as follows:

"(a) ALLOWANCE OF CREDIT AGAINST TAX FOR 1936, 1937, AND 1938.—Against the tax imposed by section 901 of the Social Security Act (Title 42, § 1101) for the calendar year 1936, 1937, or 1938, any taxpayer shall be allowed credit (if credit is not allowable under section 902 of such Act (Title 42, § 1102)), for the amount of contributions paid by him into an unemployment fund under a State law—

"(1) Before the sixtieth day after the date of the enactment of this Act, if such credit is claimed before the expiration of six months after such date of enactment;

"(2) Without regard to the date of payment, with respect to wages paid after September 19, 1939;

"(3) Without regard to the date of payment, if the assets of the taxpayer are, at any time during the fifty-nine-day period following such date of enactment, or were at any time during the period August 11, 1939, to October 8, 1939, inclusive, or the period October 9, 1940, to December 6, 1940, inclusive, in the custody or control of a receiver, trustee, or other fiduciary appointed by, or under the control of, a court of competent jurisdiction.

The provisions of the Social Security Act (Title 42, § 301 et seq.) in force prior to February 11, 1939 (except the provision limiting the credit to amounts paid before the date of filing returns), shall apply to allowance of credit under this subsection; except that the amount of credit against the tax for the calendar year 1936, 1937, or 1938, for contributions paid after December 6, 1940, shall not (unless the credit is allowable on account of paragraph (2) or (3)) exceed 90 per centum of the amount which would have been allowable as credit on account of such contributions had they been paid before the last day upon which the taxpayer was required under section 905 of such Act (Title 42, § 1105) to file a return for such year. The terms used in this subsection shall have the same meaning as when used in title IX of such Act (Title 42, § 1101 et seq.) prior to February 11, 1939. The total credit allowable against the tax imposed by section 901 of such Act (Title 42, § 1101) for the calendar year 1936, 1937, or 1938 shall not exceed 90 per centum of such tax.

"(b) ALLOWANCE OF CREDIT AGAINST TAX FOR 1939 AND 1940.—Against the tax imposed by the Federal Unemployment Tax Act (Title 26, § 1600 et seq.) for the calendar year 1939 or 1940, any taxpayer shall be allowed credit (if credit is not allowable under section 1601 of such Act (Title 26, § 1601)) for the amount of contributions paid by him into an unemployment fund under a State law—

"(1) Before the sixtieth day after the date of the enactment of this Act, if such credit is claimed before the expiration of six months after such date of enactment;

"(2) Without regard to the date of payment, if the assets of the taxpayer are, at any time during the fifty-nine-day period following such date of enactment, or were at any time during the period from the last day upon which the taxpayer was required under section 1604 of the Federal Unemployment Tax Act (Title 26, § 1604) to file a return of the tax against which credit is claimed to June 30 next following such last day, inclusive, or (in the case of credit against the tax for the calendar year 1939) the period October 9, 1940, to December 6, 1940, inclusive, in the custody or control of a receiver, trustee, or other fiduciary appointed by, or under the control of, a court of competent jurisdiction.

The provisions of the Federal Unemployment Tax Act (Title 26, § 1600 et seq.) (except section 1601 (a) (3) (Title 26, § 1601 (a) (3))), including such provisions as modified by section 902 (e) of the Social Security Act Amendments of 1939 (Title 26, § 1601 note), shall apply to allowance of credit under this subsection. The amount of such credit against the tax for the calendar year 1939 or 1940, in the case of contributions paid after the last day upon which the taxpayer was required under section 1604 of the Federal Unemployment Tax Act (Title 26, § 1604) to file a return for such year, shall not (unless the credit is allowable on account of paragraph (2)) exceed 90 per centum of the amount which would have been allowable as credit on account of such contributions had they been paid on or before such last day. The terms used in this subsection shall have the same meaning as when used in the Federal Unemployment Tax Act (Title 26, § 1600 et seq.). The total credit allowable against the tax imposed by such Act (Title 26, § 1600 et seq.) for the calendar year 1939 or 1940 shall not exceed 90 per centum of such tax.

"(c) REFUND.—Refund, credit, or abatement of the tax (including penalty and interest assessed or collected with respect thereto, if any), based on any credit allowable under subsection (a) or (b), may be made in accordance with the provisions of law applicable in the case of erroneous or illegal assessment or collection of the tax (including statutes of limitations). No interest shall be allowed or paid on the amount of any such credit or refund. On and after the date of the enactment of this Act no refund, credit, or abatement shall be allowed based on any credit allowable under section 810 of the Revenue Act of 1938 (Title 42, § 1101 note), section 902 (a) of the Social Security Act Amendments of 1939 (Title 42, § 1102 note), or section 701 of the Second Revenue Act of 1940 (Title 26, § 1600 note; Title 42, § 1101 note)."

§ 1610. Other laws applicable.

Contributions by employers to voluntary employees' beneficiary associations as inapplicable to employment tax, see note under section 101 of this title.

Chapter 9A.—DEFENSE TAX FOR FIVE YEARS

§ 1650. Defense tax for five years.

TERMINATION OF RATES

Act Sept. 20 1941, 12:15 p. m., E. S. T., ch. 412, title V, §§ 521 (b), 536, 550 (a), (b), 55 Stat. 708, 710, 715, provided for the termination of the applicability of the rates specified in subsec. (a) of this section as follows:

"(§ 521.) (b) The rates specified in subsection (a) (of act Sept. 20, 1941, § 521, affecting sections 1700, 1801, 1802, 1804, 1806, 2000, 2700, 3150, 3250, 3407, 3411, 3412, 3413, 3460, 3481, and 3482 of this title) shall be applicable only with respect to the period after the date of the enactment of this Act, and the rates specified in section 1650 (a), section 2004, and section 3190 of the Internal Revenue Code shall not apply with respect to such period."

"(§ 536.) The amendments made by this Part (act Sept. 20, 1941, title V, part III, §§ 531–536, affecting sections 1807, 1850, 2800, 2887, 3030, 3192, and 3400 of this title) shall be applicable only with respect to the period beginning with October 1, 1941, and the rates specified in section 1650 (a), section 1807 (b), section 2004, section 2800 (g), and section 3190 of the Internal Revenue Code shall not apply with respect to such period. This Part shall take effect on October 1, 1941."

"(§ 550.) (a) The amendments made by this Part (act Sept. 20, 1941, title V, part IV, §§ 541–550, affecting Title 26, Internal Revenue Code, §§ 1700, 1701, 1710, 1712, 1715, 1716, 3403, 3404, 3405, 3409, 3441, 3465, 3466; and Title 16, Conservation, §§ 18e, 407d) shall be applicable only with respect to the period beginning with the effective date of this Part, and the rates specified in section 1650 (a), section 1807 (b), section 2004, section 2800 (g), and section 3190 of the Internal Revenue Code shall not apply with respect to such period. This Part shall take effect on October 1, 1941."

"(§ 550.) (b) Despite the provisions of subsection (a), the tax imposed by section 1700 (e) of the Internal Revenue Code, as amended by section 542 of this Act (relating to cabaret, etc., tax), shall be applicable only with respect to the period beginning at 10 a. m. on October 1, 1941, and the tax imposed by such subsection as in force prior to its amendment by section 542 of this Act, as modified by section 1650 (a) of the Internal Revenue Code, shall be applicable with respect to the period before 10 a. m. on such date."

Chapter 10.—ADMISSIONS AND DUES

SUBCHAPTER A.—ADMISSIONS

§ 1700. Tax.

* * * * *

(a) Single or season ticket; subscription—(1) Rate.

A tax of 1 cent for each 10 cents or fraction thereof of the amount paid for admission to any place, including admission by season ticket or subscription. In the case of persons (except bona fide employees, municipal officers on official business, children under twelve years of age, members of the military or naval forces of the United States when in uniform, members of the military or naval forces of any of the United Nations, when in uniform, and members of the Civilian Conservation Corps when in uniform) admitted free or at reduced rates to any place at any time when and under circumstances under which an admission charge is made to other persons, an equivalent tax shall be collected based on the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted. No tax shall be imposed on the amount paid for the admission of a child under twelve years of age if the amount paid is less than 10 cents. Amounts paid on and after October 1, 1941, for admission to theatres and other activities operated by or under the control of the War Department or the Navy Department within posts, camps, reservations, and other areas maintained by the Military or Naval Establishment shall be exempt from the tax imposed by this section: *Provided,* That the net proceeds from said admission charges are used exclusively for the welfare of the military or naval forces of the United States.

* * * * *

(b) Permanent use or lease of boxes or seats—(1) Rate.

In the case of persons having the permanent use of boxes or seats in an opera house or any place of amusement or a lease for the use of such box or seat in such opera house or place of amusement (in lieu of the tax imposed under paragraph (1) of subsection (a)), a tax equivalent to 11 per centum of the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder.

* * * * *

(c) Sales outside box office—(1) Rate.

Upon tickets or cards of admission to theaters, operas, and other places of amusement, sold at news stands, hotels, and places other than the ticket offices of such theaters, operas, or other places of amusement, at a price in excess of the sum of the established price therefor at such ticket offices plus the

amount of any tax imposed under paragraph (1) of subsection (a), a tax equivalent to 11 per centum of the amount of such excess.

* * * * *

(3) Repealed. Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 542 (d), 55 Stat. 711.

(d) Sales by proprietors in excess of regular price.

* * * * *

(3) Repealed. Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 542 (d), 55 Stat. 711.

(e) Tax on cabarets, roof gardens, etc.—(1) Rate.

A tax equivalent to 5 per centum of all amounts paid for admission, refreshment, service, or merchandise, at any roof garden, cabaret, or other similar place furnishing a public performance for profit, by or for any patron or guest who is entitled to be present during any portion of such performance. The term "roof garden, cabaret, or other similar place" shall include any room in any hotel, restaurant, hall, or other public place where music and dancing privileges or any other entertainment, except instrumental or mechanical music alone, are afforded the patrons in connection with the serving or selling of food, refreshment, or merchandise. A performance shall be regarded as being furnished for profit for purposes of this section even though the charge made for admission, refreshment, service, or merchandise is not increased by reason of the furnishing of such performance. No tax shall be applicable under subsection (a) (1) on account of an amount paid with respect to which tax is imposed under this subsection.

(2) By whom paid.

The tax imposed under paragraph (1) shall be returned and paid by the person receiving such payments. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, §§ 521 (a) (1), (2), 541 (a), 542 (a, d), 55 Stat. 706, 710, 711; July 23, 1942, ch. 521, 56 Stat. 703; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 622, 56 Stat. 981.)

* * * * *

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

AMENDMENTS

1942—Subsec. (a) (1) was amended by res. July 23, 1942, cited to text, which excepted therefrom members of military or naval forces of any of the United Nations when in uniform, and which added last sentence thereto.

Subsec. (e) was amended by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) (1) was amended by act Sept. 20, 1941, § 541 (a), cited to text.

Subsecs. (b) (1) and (c) (1) were amended by act Sept. 20, 1941, § 521 (a) (1), (2), respectively, cited to text, which substituted "11 per centum" for "10 per centum".

Subsecs. (c) (3) and (d) (3) were repealed by act Sept. 20, 1941, § 542 (d), cited to text, as of the effective date of sections 541–550 of that act.

Subsec. (e) was amended by act Sept. 20, 1941, § 542 (a), cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

The rates specified in act Sept. 20, 1941, § 521 (a), cited to text, which affected subsecs. (b) (1) and (c) (1) of this section, were made applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

Act Sept. 20, 1941, §§ 541, 542, cited to text, which affected subsecs. (a) (1), (b) (1), (c) (1), (c) (3), (d) (3), and (e) of this section, were made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof. However, section 550 (b) of that act provided that "Despite the provisions of subsection (a), the tax imposed by section 1700 (e) of the Internal Revenue Code, as amended by section 542 of this Act (relating to cabaret, etc., tax), shall be applicable only with respect to the period beginning at 10 a. m. on October 1, 1941, and the tax imposed by such subsection as in force prior to its amendment by section 542 of this Act, as modified by section 1650 (a) of the Internal Revenue Code, shall be applicable with respect to the period before 10 a. m. on such date."

§ 1701. Exemptions from tax.

TERMINATION OF APPLICABILITY OF SECTION

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 541 (b), 55 Stat. 710, provided that this section "shall not apply with respect to amounts paid, on or after the effective date of this Part, for admission." Said "Part" was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof; certain exceptions to such effective date being made by section 550 (b)–(d) of that act, which are explained in notes under sections 1650, 1700, and 3465 of this title.

SUBCHAPTER B.—DUES

§ 1710. Tax—(a) Rate.

(1) Dues or membership fees.

A tax equivalent to 11 per centum of any amount paid as dues or membership fees to any social, athletic, or sporting club or organization, if the dues or fees of an active resident annual member are in excess of $10 per year.

(2) Initiation fees.

A tax equivalent to 11 per centum of any amount paid as initiation fees to such a club or organization, if such fees amount to more than $10, or if the dues or membership fees, not including initiation fees, of an active resident annual member are in excess of $10 per year. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 543 (a), 55 Stat. 711.)

* * * * *

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

AMENDMENTS

1941—Subsecs. (a) (1) and (a) (2) were amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof.

§ 1712. Definitions.

* * * * *

(a) Dues.

The term "dues" includes any assessment, irrespective of the purpose for which made, and any

charges for social privileges or facilities, or for golf, tennis, polo, swimming, or other athletic or sporting privileges or facilities, for any period of more than six days; and

* * * * *

(As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 543 (b), 55 Stat. 711.)

AMENDMENTS

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof.

SUBCHAPTER C.—PROVISIONS COMMON TO ADMISSIONS AND DUES

§ 1715. Payment of tax.

(b) Place of payment.

The taxes collected under subsection (a), and the taxes required to be paid under section 1700 (c), (d), or (e), shall be paid to the collector of the district in which the principal office or place of business is located. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 542 (b), 55 Stat. 711.)

AMENDMENTS

1941—Subsec. (b) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof.

§ 1716. Returns—(a) Requirement.

Every person required under subsection (a) of section 1715 to collect the taxes, or required under section 1700 (c), (d), or (e) to pay the taxes, imposed by this chapter shall make returns under oath, in duplicate, in such manner and containing such information as the Commissioner, with the approval of the Secretary, may, by regulation, prescribe. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 542 (c), 55 Stat. 711.)

AMENDMENTS

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof.

Chapter 11.—DOCUMENTS, OTHER INSTRUMENTS, AND PLAYING CARDS

STAMP TAX ON PASSAGE TICKETS NOT TO APPLY

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 554 (c), 55 Stat. 722, which was made effective on Oct. 1, 1941, by section 558 of that act, provided as follows: "No tax shall be imposed under chapter 11 of the Internal Revenue Code on a ticket sold or issued for passage the amount paid for which is taxable under section 3469 of the Internal Revenue Code."

SUBCHAPTER A.—RATE AND PAYMENT OF TAX

§ 1801. Corporate securities.

On all bonds, debentures, or certificates of indebtedness issued by any corporation, and all instruments, however termed, issued by any corporation with interest coupons or in registered form, known generally as corporate securities, on each $100 of face value or fraction thereof, 11 cents: *Provided*, That every renewal of the foregoing shall be taxed as a new issue: *Provided further*, That when a bond conditioned for the repayment or payment of money is given in a penal sum greater than the debt secured, the tax shall be based upon the amount secured. The tax under this section shall not apply to any instrument under the terms of which the obligee is required to make payment therefor in installments and is not permitted to make in any year a payment of more than 20 per centum of the cash amount to which entitled upon maturity of the instrument. Obligations described in this section issued by any receiver, trustee in bankruptcy, assignee, or other person, having custody of property, or charge of the affairs, of any corporation, shall, for the purposes of this chapter, be deemed to be issued by the corporation. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (3), 55 Stat. 706; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 506 (a), 56 Stat. 957.)

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

AMENDMENTS

1942—Last sentence was added by act Oct. 21, 1942, cited to text.

1941—Act Sept. 20, 1941, cited to text, substituted "11 cents" for "10 cents until July 1, 1945, and 5 cents thereafter."

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to obligations issued after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 506 (h) (1) thereof.

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

§ 1802. Capital stock (and similar interests)—(a) Original issue.

On each original issue, whether on organization or reorganization, of shares or certificates of stock, or of profits, or of interest in property or accumulations, by any corporation, or by any investment trust or similar organization (or by any person on behalf of such investment trust or similar organization) holding or dealing in any of the instruments mentioned or described in this subsection or section 1801 (whether or not such investment trust or similar organization constitutes a corporation within the meaning of this title), on each $100 of par or face value or fraction thereof of the certificates issued by such corporation or by such investment trust or similar organization (or of the shares where no certificates were issued), 11 cents: *Provided*, That where such shares or certificates are issued without

par or face value, the tax shall be 11 cents per share (corporate share, or investment trust or other organization share, as the case may be), unless the actual value is in excess of $100 per share; in which case the tax shall be 11 cents on each $100 of actual value or fraction thereof of such certificates (or of the shares where no certificates were issued), or unless the actual value is less than $100 per share, in which case the tax shall be 3 cents on each $20 of actual value, or fraction thereof, of such certificates (or of the shares where no certificates were issued). The stamps representing the tax imposed by this subsection shall be attached to the stock books or corresponding records of the organization and not to the certificates issued.

(b) Sales and transfers.

On all sales, or agreements to sell, or memoranda of sales or deliveries of, or transfers of legal title to any of the shares or certificates mentioned or described in subsection (a), or to rights to subscribe for or to receive such shares or certificates, whether made upon or shown by the books of the corporation or other organization, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale (whether entitling the holder in any manner to the benefit of such share, certificate, interest, or rights, or not), on each $100 of par or face value or fraction thereof of the certificates of such corporation or other organization (or of the shares where no certificates were issued) 5 cents and where such shares or certificates are without par or face value, the tax shall be 5 cents on the transfer or sale or agreement to sell on each share (corporate share, or investment trust or other organization share, as the case may be): *Provided*, That in case the selling price, if any, is $20 or more per share the above rate shall be 6 cents: *Provided further*, That it is not intended by this chapter to impose a tax upon an agreement evidencing a deposit of certificates as collateral security for money loaned thereon, which certificates are not actually sold, nor upon the delivery or transfer for such purpose of certificates so deposited nor upon the return of stock loaned: *Provided further*, That the tax shall not be imposed upon deliveries or transfers to a broker or his registered nominee for sale, nor upon deliveries or transfers by a broker or his registered nominee to a customer for whom and upon whose order the broker has purchased same, nor upon deliveries or transfers by a purchasing broker to his registered nominee if the shares or certificates so delivered or transferred are to be held by such nominee for the same purpose as if held by the broker, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further*, That the tax shall not be imposed upon deliveries or transfers from a fiduciary to a nominee of such fiduciary, or from one nominee of such fiduciary to another, if such shares or certificates continue to be held by such nominee for the same purpose for which they would be held if retained by such fiduciary, or from the nominee to such fiduciary, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further*, That in case of sale where the evidence of transfer is shown only by the books of the corporation or other organization the stamp shall be placed upon such books; and where the change of ownership is by transfer of the certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers: *Provided further*, That as used in this section the term "registered nominee" shall mean any person registered with the collector in accordance with such rules and regulations as the Commissioner with the approval of the Secretary shall prescribe. The tax shall not be imposed upon deliveries or transfers of shares or certificates—

(1) From the owner to a custodian if, under a written agreement between the parties the shares or certificates are to be held or disposed of by such custodian for, and subject at all times to the instructions of, the owner; or from such custodian to such owner;

(2) From such custodian to a registered nominee of such custodian, or from one such nominee to another such nominee, if in either case the shares or certificates continue to be held by such nominee for the same purpose for which they would be held if retained by such custodian; or from such nominee to such custodian. No exemption shall be granted under this paragraph unless the deliveries or transfers are accompanied by a certificate setting forth such facts as the Commissioner, with the approval of the Secretary, may by regulation prescribe as necessary for the evidencing of the right to such exemption. No delivery or transfer to a nominee shall be exempt under this paragraph unless such nominee, in accordance with regulations prescribed by the Commissioner, with the approval of the Secretary, is registered with the Commissioner.

The tax imposed by this subsection shall not be imposed upon any delivery or transfer by an executor or administrator to a legatee, heir, or distributee of shares or certificates of stock if it is shown to the satisfaction of the Commissioner that the value of such shares or certificates is not greater than the amount of the tax that would otherwise be imposed on such delivery or transfer.

(c) Transfers by operation of law.

No delivery or transfer under subsection (b) not otherwise exempt shall be exempt because effected by operation of law. The tax under such subsection shall not be imposed upon any delivery or transfer—

(1) From a decedent to his executor or administrator.

(2) From a minor to his guardian, or from a guardian to his ward upon attaining majority.

(3) From an incompetent to his committee or similar legal representative, or from a committee or

similar legal representative to a former incompetent upon removal of disability.

(4) From a bank, trust company, financial institution, insurance company, or other similar entity, or nominee, custodian, or trustee therefor, to a public officer or commission, or person designated by such officer or commission or by a court, in the taking over of its assets, in whole or part, under State or Federal law regulating or supervising such institutions, nor upon redelivery or retransfer by any such transferee or successor thereto.

(5) From a bankrupt or person in receivership due to insolvency to the trustee in bankruptcy or receiver, from such receiver to such trustee, or from such trustee to such receiver, nor upon redelivery or retransfer by any such transferee or successor thereto.

(6) From a transferee under paragraphs (1) to (5), inclusive, to his successor acting in the same capacity, or from one such successor to another.

(7) From a foreign country or national thereof to the United States or any agency thereof, or to the government of any foreign country, directed pursuant to the authority vested in the President by section 5 (b) of the Trading with the Enemy Act (40 Stat. 415), as amended by the First War Powers Act (55 Stat. 838).[1]

(8) From trustees to surviving, substituted, succeeding, or additional trustees of the same trust.

(9) Upon the death of a joint tenant or tenant by the entireties, to the survivor or survivors.

No exemption shall be granted under this subsection unless the delivery or transfer is accompanied by a certificate setting forth such facts as the Commissioner, with the approval of the Secretary, may by regulation prescribe. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (4) (5), 55 Stat. 707; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 506 (b) (1), 56 Stat. 958.)

[1] 50 U. S. C. App. § 5.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and

AMENDMENTS

1942—Subsec. (c) was added by act Oct. 21, 1942, cited to text.

1941—Subsecs. (a) and (b) were amended by act Sept. 20, 1941, § 521 (a) (4), (5), respectively, cited to text, which affected rates.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made applicable to deliveries and transfers on or after the thirtieth day after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 506 (h) (2) thereof.

The rates specified in act Sept. 20, 1941, cited to text, were made applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

§ 1804. Insurance policies—(a) Insurance policies other than life, and indemnity, fidelity, or surety bonds.

On each policy of insurance (other than life), indemnity, fidelity, or surety bond, or certificate, binder, covering note, receipt, memorandum, cablegram, letter, or other instrument by whatever name called whereby a contract of insurance or an obligation of the nature of an indemnity, fidelity, or surety bond is made, continued, or renewed against, or with respect to, hazards, risks, losses, or liabilities wholly or partly within the United States, if issued to or for, or in the name of, a domestic corporation or partnership, or an individual resident of the United States, or with respect to hazards, risks, or liabilities within the United States, if issued to or for, or in the name of, a foreign corporation, foreign partnership, or nonresident individual, engaged in a trade or business within the United States, and if the insurer is a nonresident alien individual, or a foreign partnership, or a foreign corporation, and if such policy or other instrument is not signed or countersigned by an officer or agent of the insurer in a State, Territory, or District of the United States within which such insurer is authorized to do business, a tax of 4 cents on each dollar, or fractional part thereof, of the premium charged.

(b) Life insurance, sickness, and accident policies, and annuity contracts.

On each policy of insurance or annuity contract, or certificate, binder, covering note, receipt, memorandum, cablegram, letter, or other instrument by whatever name called whereby a contract of insurance or an annuity contract is made, continued, or renewed with respect to the life or hazards to the person of a citizen or resident of the United States, if the insurer is a nonresident alien individual, or a foreign partnership, or a foreign corporation, unless such policy or other instrument is signed or countersigned by an officer or agent of the insurer in a State, Territory, or District of the United States within which such insurer is authorized to do business, or unless the insurer is subject to tax under section 201, a tax of 1 cent on each dollar or fractional part thereof, of the premium charged.

(c) Reinsurance.

On each policy of reinsurance, certificate, binder, covering note, receipt, memorandum, cablegram, letter or other instrument by whatever name called whereby a contract of reinsurance is made, continued, or renewed against, or with respect to, any of the hazards, risks, losses, or liabilities covered by contracts described in subsections (a) and (b) of this section if the reinsurer is a nonresident alien individual, or a foreign partnership, or a foreign corporation, and if such policy or other instrument is not signed or countersigned by an officer or agent of the reinsurer in a State, Territory, or District of the United States within which such reinsurer is authorized to do business, a tax of 1 cent on each dollar, or fractional part thereof, of the premium charged.

(d) When used in this section—

(1) The term "indemnity, fidelity, or surety bond" includes any bond for indemnifying any person who shall have become bound or engaged as surety, and any bond for the due execution or performance of any contract, obligation, or requirement, or the duties of any office or position, and to account for money received by virtue thereof, where a premium is charged for the execution of such bond.

(2) The term "insurer" includes any person who shall become bound by an obligation of the nature of an indemnity, fidelity, or surety bond, where a premium is charged for the execution of such obligation. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (6), 55 Stat. 707; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 502 (a), 56 Stat. 955.)

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

1941—Act Sept. 20, 1941, cited to text, substituted "4 cents" for "3 cents."

EFFECTIVE DATE

Amendments by act Oct. 21, 1942, cited to text, were made effective by section 502 (b) thereof, as follows: "(b) The amendments made by this section (to section 1804) shall apply to the making, continuing, or renewal of contracts occurring on or after the first day of the first month which begins more than 10 days after the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.)."

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

§ 1805. Silver bullion.

* * * * *

The term "person" means an individual, partnership, association, or corporation.

The Secretary is authorized to issue, with the approval of the President, such rules and regulations as the Secretary may deem necessary or proper to carry out the purposes of this section. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 45, eff. Feb. 11, 1939.)

AMENDMENTS

1941—Above two paragraphs were substituted at end of section for that part of the section following the paragraph defining "silver bullion" (constituting former last four paragraphs) by res. Mar. 17, 1941, cited to text, eff. Feb. 11, 1941.

§ 1806. Passage tickets.

Passage ticket, one way or round trip, for each passenger, sold or issued in the United States for passage by any vessel to a port or place not in the United States, Canada, Mexico, Cuba, or Puerto Rico, if costing not exceeding $30, $1.10; costing more than $30 and not exceeding $60, $3.30; costing more than $60, $5.50. This section shall not apply to passage tickets costing $10 or less. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (7), 55 Stat. 707.)

STAMP TAX ON PASSAGE TICKETS NOT TO APPLY

See note under chapter 11, preceding section 1801, of this title.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

AMENDMENTS

1941—Act Sept. 20, 1941, cited to text, substituted "$1.10", "$3.30", and "$5.50" for "$1", "$3", and "$5", respectively.

EFFECTIVE DATE

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

§ 1807. Playing cards—(a) General rule.

Upon every pack of playing cards containing not more than fifty-four cards, manufactured or imported, and sold, or removed for consumption or sale, a tax of 13 cents per pack. This tax shall be in addition to any import duties imposed on such articles of foreign manufacture. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 531, 55 Stat. 708.)

TERMINATION OF RATES

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, §§ 536, 550 (a), 55 Stat. 710, 715, provided for the termination of the applicability of the rates specified in subsec. (b) of this section as follows:

"(§ 536.) The amendments made by this Part (act Sept. 20, 1941, title V, part III, §§ 531–536, affecting sections 1807, 1850, 2800, 2837, 3030, 3192, and 3400 of this title) shall be applicable only with respect to the period beginning with October 1, 1941, and the rates specified in section 1650 (a), section 1807 (b), section 2004, section 2800 (g), and section 3190 of the Internal Revenue Code shall not apply with respect to such period. This Part shall take effect on October 1, 1941."

"(§ 550.) (a) The amendments made by this Part (act Sept. 20, 1941, title V, part IV, §§ 541–550, affecting Title 26, Internal Revenue Code, §§ 1700, 1701, 1710, 1712, 1715, 1716, 3403, 3404, 3405, 3409, 3441, 3465, 3466; and Title 16, Conservation, §§ 18e, 407d) shall be applicable only with respect to the period beginning with the effective date of this Part, and the rates specified in section 1650 (a), section 1807 (b), section 2004, section 2800 (g), and section 3190 of the Internal Revenue Code shall not apply with respect to such period. This Part shall take effect on October 1, 1941."

AMENDMENTS

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text, which substituted "13 cents" for "10 cents".

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 536 thereof.

§ 1808. Exemptions.

* * * * *

(c) Stocks and bonds of domestic building and loan associations and mutual ditch or irrigation companies.

Stocks and bonds issued by domestic building and loan associations, savings and loan associations, cooperative banks, and homestead associations substantially all the business of which is confined to making loans to members, or by mutual ditch or irrigation companies; or

* * * * *

(e) Corporate reorganizations and reorganization of railroads.

The provisions of section 1801, 1802, and 1821 (b) of this chapter and the provisions of sections 3481 and 3482 of Chapter 31 shall not apply to the issuance, transfer or exchange of securities, or the mak-

ing, delivery or filing of conveyances to make effective any plan of reorganization or adjustment—

(1) confirmed under the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States", approved July 1, 1898, as amended,[1]

(2) approved in an equity receivership proceeding in a court involving a railroad corporation, as defined in section 77 (m) of such Act,[2] or

(3) approved in an equity receivership proceeding in a court involving a corporation, as defined in section 106 (3) of such Act,[3]

if the issuance, transfer, or exchange of securities, or the making, delivery or filing of instruments of transfer or conveyances, occurs within five years from the date of such confirmation or approval.

(f) Orders of the Securities and Exchange Commission.

The provisions of sections 1801, 1802, and 1821 (b) of this chapter and the provisions of sections 3481 and 3482 of Chapter 31 shall not apply to the issuance, transfer, or exchange of securities, or making or delivery of conveyances, to make effective any order of the Securities and Exchange Commission as defined in section 373 (a) of Chapter 1: *Provided*, That (1) the order of the Securities and Exchange Commission in obedience to which such issuance, transfer, or exchange of securities, or conveyances are made recites that such issuance, transfer, or exchange, or conveyances are necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935, 49 Stat. 820 (U. S. C., Title 15, sec. 79k (b)), (2) such order specifies and itemizes the securities and other property which are ordered to be issued, transferred, exchanged, or conveyed, and (3) such issuance, transfer, or exchange, or conveyance is made in obedience to such order.

(g) Common trust funds.

The provisions of section 1802 (a) shall not apply to the issue of shares or certificates of a common trust fund, as defined in section 169.

(h) Cross reference.

For exemption in case of playing cards exported to a foreign country, see section 1830.

(As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 506 (c–e), 56 Stat. 959.)

[1] The Bankruptcy Act of 1898, constituting Title 11, Bankruptcy.

[2] Section 205 (m) of Title 11, Bankruptcy.

[3] Section 506 (3) of Title 11, Bankruptcy.

AMENDMENTS

1942—Subsec. (c) was amended by act Oct. 21, 1942, cited to text, which inserted "savings and loan associations, cooperative banks, and homestead associations."

Subsec. (e) was amended by act Oct. 21, 1942, cited to text, which incorporated therein subject matter formerly contained in subsec. (f).

Subsec. (f) was added by act Oct. 21, 1942, cited to text. Former subsec. (f) was made part of subsec. (e) by same act.

Subsec. (g) was added by act Oct. 21, 1942, cited to text. Former subsec. (g) was redesignated (h).

Subsec. (h), formerly (g), was redesignated (h) by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendments of subsecs. (c) and (e–g) by act Oct. 21, 1942, cited to text, were made effective by section 506 (h) (3)–(5), thereof, as follows:

"(3) The amendment of section 1808 (c) made by subsection (c) of this section shall be applicable to stocks and bonds issued or transferred after the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.).

"(4) The amendment of section 1808 (e) and (f) made by subsection (d) of this section shall be applicable to the issuance, transfer, or exchange of securities, or the making, delivery, or filing of conveyances, after December 31, 1941, in the case of the amendment of section 1808 (e), and after the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.), in the case of the amendment of section 1808 (f). Section 267 of the National Bankruptcy Act (U. S. C., Title 11, section 667) and any other provision of Federal law insofar as it confers exemption from stamp tax with respect to the issuance, transfer, or exchange of securities, or the making, delivery, or filing of conveyances, after five years from the date of confirmation or approval of the plan of reorganization or adjustment, shall be inapplicable to the issuance, transfer, or exchange of securities, or the making, delivery, or filing of conveyances, after the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.).

"(5) (A) Section 1808 (f) added by subsection (e) of this section shall be applicable to the issuance, transfer, or exchange of securities, or the making or delivery of conveyances, after the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.).

"(B) Section 1808 (g) as added by subsection (e) of this section shall be applicable to shares and certificates issued after the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.)."

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§ 1809. Payment of tax—(a) By whom paid.

The tax imposed by this chapter shall be paid by any person who makes, signs, issues, sells, removes, consigns, or ships any of the documents, instruments, matters, and things mentioned and described in sections 1801 to 1807, inclusive, or for whose use or benefit the same are made, signed, issued, sold, removed, consigned, or shipped. The United States or any agency or instrumentality thereof shall not be liable for the tax with respect to an instrument to which it is a party, and affixing of stamps thereby shall not be deemed payment for the tax, which may be collected by assessment from any other party liable therefor. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 506 (f), 56 Stat. 960.)

* * * * *

AMENDMENTS

1942—Subsec. (a), last sentence, was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendment of subsec. (a) by act Oct. 21, 1942, cited to text, was made applicable to instruments to which the U. S. or any agency or instrumentality thereof becomes a party after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 506 (h) (6) thereof.

Chapter 12.—SAFE DEPOSIT BOXES

§ 1850. Tax—(a) Rate.

There shall be imposed a tax equivalent to 20 per centum of the amount collected for the use of any

safe deposit box. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 532, 55 Stat. 708.)

* * * * *

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

AMENDMENTS

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text, which substituted "20 per centum" for "10 per centum".

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 536 thereof.

Chapter 15.—TOBACCO, SNUFF, CIGARS AND CIGARETTES

SUBCHAPTER A.—RATE AND PAYMENT OF TAX

§ 2000. Rate of tax.

* * * * *

(c) Cigars and cigarettes.

Upon cigars and cigarettes manufactured in or imported into the United States, which are sold by the manufacturer or importer, or removed for consumption or sale, there shall be levied, collected, and paid the following taxes:

(1) Cigars.

On cigars of all descriptions made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, 75 cents per thousand;

On cigars made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, if manufactured or imported to retail at not more than 2½ cents each, $2.50 per thousand;

If manufactured or imported to retail at more than 2½ cents each and not more than 4 cents each, $3.00 per thousand;

If manufactured or imported to retail at more than 4 cents each and not more than 6 cents each, $4.00 per thousand;

If manufactured or imported to retail at more than 6 cents each and not more than 8 cents each, $7.00 per thousand;

If manufactured or imported to retail at more than 8 cents each and not more than 15 cents each, $10.00 per thousand;

If manufactured or imported to retail at more than 15 cents each and not more than 20 cents each, $15.00 per thousand;

If manufactured or imported to retail at more than 20 cents each, $20.00 per thousand.

Whenever in this subsection reference is made to cigars manufactured or imported to retail at not over a certain price each, then in determining the tax to be paid regard shall be had to the ordinary retail price of a single cigar in its principal market.

(2) Cigarettes.

On cigarettes made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, $3.50 per thousand;

Weighing more than three pounds per thousand, $8.40 per thousand; except that if more than 6½ inches in length they shall be taxable at the rate provided in the preceding paragraph, counting each 2¾ inches (or fraction thereof) of the length of each as one cigarette.

The tax imposed by this subsection shall be in addition to any import duties imposed upon imported cigars and cigarettes.

* * * * *

(e) 1942 Floor stocks tax—(1) Tax.

Upon large cigars (weighing more than three pounds per thousand) and all cigarettes subject to tax under this section, which on the effective date of Title VI of the Revenue Act of 1942[1] are held by any person for sale, there shall be levied, assessed, collected, and paid a floor stocks tax at a rate equal to the increase in rate of tax made applicable to such articles by the Revenue Act of 1942.[2]

(2) Returns.

Every person required by this subsection to pay any floor stocks tax shall, on or before the end of the month next following the month in which Title VI of the Revenue Act of 1942 takes effect,[1] under such regulations as the Commissioner with the approval of the Secretary shall prescribe, make a return and pay such tax, except that in the case of such articles held by manufacturers and importers, the Commissioner may collect the tax with respect to all or part of such articles by means of stamps rather than return, and in such case may make an assessment against such manufacturer or importer having cigar and cigarette tax stamps on hand on the effective date of Title VI of the Revenue Act of 1942,[1] for the difference between the amount paid for such stamps and the increased rates imposed by the Revenue Act of 1942.[2]

(3) Laws applicable.

All provisions of law, including penalties, applicable in respect of the taxes imposed by section 2000, shall, insofar as applicable and not inconsistent with this subsection, be applicable with respect to the floor stocks tax imposed by this subsection. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (8), 55 Stat. 707; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 605 (a–c), 56 Stat. 974.)

[1] The effective date of Title VI of Revenue Act of 1942 is the same as in effective date note under this section.

[2] Act Oct. 21, 1942, cited to text.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 2004 of this title and notes.

AMENDMENTS

1942—Subsecs. (c) (1) and (2) were amended and subsec. (e) was added by act Oct. 21, 1942, cited to text.

1941—Subsec. (c) (2) was amended by act Sept. 20, 1941, cited to text, which substituted "$3.25" and "$7.80" for "$3" and "$7.20", respectively.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

§ 2004. Defense tax for five years.

TERMINATION OF RATES

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, §§ 521 (b), 536, 550 (a), 55 Stat. 708, 710, 715, provided for the termination of the applicability of the rates specified in this section as follows:

"(§ 521.) (b) The rates specified in subsection (a) (of act Sept. 20, 1941, § 521, affecting sections 1700, 1801, 1802, 1804, 1806, 2000, 2700, 3150, 3250, 3407, 3411, 3412, 3413, 3460, 3461, and 3482 of this title) shall be applicable only with respect to the period after the date of the enactment of this Act, and the rates specified in section 1650 (a), section 2004, and section 3190 of the Internal Revenue Code shall not apply with respect to such period."

"(§ 536.) The amendments made by this Part (act Sept. 20, 1941, title V, part III, §§ 531–536, affecting sections 1807, 1850, 2800, 2887, 3030, 3192, and 3400 of this title) shall be applicable only with respect to the period beginning with October 1, 1941, and the rates specified in section 1650 (a), section 1807 (b), section 2004, section 2800 (g), and section 3190 of the Internal Revenue Code shall not apply with respect to such period. This Part shall take effect on October 1, 1941."

"(§ 550.) (a) The amendments made by this Part (act Sept. 20, 1941, title V, part IV, §§ 541–550, affecting Title 26, Internal Revenue Code, §§ 1700, 1701, 1710, 1712, 1715, 1716, 3403, 3404, 3405, 3409, 3441, 3465, 3466; and Title 16, Conservation, §§ 18e, 407d) shall be applicable only with respect to the period beginning with the effective date of this Part, and the rates specified in section 1650 (a), section 1807 (b), section 2004, section 2800 (g), and section 3190 of the Internal Revenue Code shall not apply with respect to such period. This Part shall take effect on October 1, 1941."

SUBCHAPTER C.—PACKING, STAMPING, AND SELLING REQUIREMENTS

PART I.—TOBACCO AND SNUFF

§ 2100. Packages.

* * * * *

(a) Size—(1) Smoking and chewing tobacco and snuff.

All smoking tobacco, snuff, fine-cut chewing tobacco, all cut and granulated tobacco, all shorts, the refuse of fine-cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse, scraps, clippings, cuttings, and sweepings of tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one-eighth of an ounce, three-eighths of an ounce, and further packages with a difference between each package and the one next smaller of one-eighth of an ounce up to and including three ounces, and further packages with a difference between each package and the one next smaller of one-fourth of an ounce up to and including four ounces, and further packages with a difference between each package and the one next smaller of one ounce up to and including sixteen ounces: *Provided,* That snuff may, at the option of the manufacturer, be put up in bladders and in jars containing not exceeding twenty pounds. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 605 (d), 56 Stat. 975.)

* * * * *

AMENDMENTS

1942—Subsec. (a) (1) was amended by act Oct. 21, 1942, cited to text, which substituted "three ounces" for "two ounces".

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

PART II.—CIGARS AND CIGARETTES

§ 2112. Stamps.

* * * * *

(c) Supply.

The stamps provided for under section 2002 (a) (3) shall be furnished to collectors requiring them, and collectors shall, if there be any cigar or cigarette manufacturers within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to the cigar or cigarette manufacturers who have given bonds, as required by law, in their districts respectively, and to importers of cigars or cigarettes who are required to affix the same to imported cigars or cigarettes in the custody of customs officers. If the government of a foreign country permits the revenue stamps of such country to be affixed in the United States to cigarettes manufactured in the United States and imported into such foreign country, then, if cigarettes manufactured in such foreign country are imported into the United States from such foreign country, the importer may, under such rules and regulations as the Commissioner with the approval of the Secretary of the Treasury may prescribe, have the United States revenue stamps attached to such cigarettes in such foreign country. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 612, 56 Stat. 977.)

* * * * *

AMENDMENTS

1942—Subsec. (c) was amended by act Oct. 21, 1942, cited to text, which added last sentence.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

SUBCHAPTER F.—MISCELLANEOUS PROVISIONS

§ 2197. Territorial extent of law.

* * * * *

(b) Exportation free of internal revenue tax.

The shipment or delivery of manufactured tobacco, snuff, cigars, cigarettes, or cigarette papers or tubes for consumption beyond the jurisdiction of the internal revenue laws of the United States, as defined by subsection (a), shall be deemed exportation within the meaning of the internal revenue laws applicable to the exportation of such articles without payment of internal revenue tax. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 605 (e), 56 Stat. 975.)

1942—Subsec. (b) was amended by act Oct. 21, 1942, cited to text, which inserted "or cigarette papers or tubes."

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Chapter 18.—REPEALED

§§ 2380–2390. Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 619, 56 Stat. 979.

CODIFICATION

Chapter 18, relating to mixed flour, was repealed by act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 619, 56 Stat. 979, eff. on the first day of the first month which begins more than ten days after Oct. 21, 1942.

Chapter 19.—RETAILERS' EXCISE TAXES (New)

Sec.
2400. Tax on jewelry, etc.
2401. Tax on furs.
2402. Tax on toilet preparations.
2403. Return and payment of retailers' excise taxes.
2404. Definition of sale.
2405. Leases, conditional sales, etc.
2406. Tax-free sales.
2407. Credits and refunds.
2408. Applicability of administrative provisions.
2409. Penalty for representation that tax is not passed on.
2410. Rules and regulations.
2411. Effective date.

Chapter was added by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 718, which was made effective on Oct. 1, 1941, by section 558 of that act.

§ 2400. Tax on jewelry, etc.

There is hereby imposed upon the following articles sold at retail a tax equivalent to 10 per centum of the price for which so sold: All articles commonly or commercially known as jewelry, whether real or imitation; pearls, precious and semi-precious stones, and imitations thereof; articles made of, or ornamented, mounted or fitted with, precious metals or imitations thereof; watches and clocks and cases and movements therefor; gold, gold-plated, silver, silver-plated or sterling flatware or hollow ware; opera glasses; lorgnettes; marine glasses; field glasses; and binoculars. The tax imposed by this section shall not apply to any article used for religious purposes, to surgical instruments, to watches designed especially for use by the blind, to frames or mountings for spectacles or eye-glasses, to a fountain pen or smokers' pipe if the only parts of the pen or the pipe which consist of precious metals are essential parts not used for ornamental purposes, or to buttons, insignia, cap devices, chin straps, and other devices prescribed for use in connection with the uniforms of the armed forces of the United States. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 718, and amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 613, 56 Stat. 977.)

AMENDMENTS

1942—Second sentence was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 2401. Tax on furs.

There is hereby imposed upon the following articles sold at retail a tax equivalent to 10 per centum of the price for which so sold: Articles made of fur on the hide or pelt, and articles of which such fur is the component material of chief value. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 718.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 2402. Tax on toilet preparations.

(a) Tax.

There is hereby imposed upon the following articles sold at retail a tax equivalent to 10 per centum of the price for which so sold: Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, aromatic cachous, toilet powders, and any similar substance, article, or preparation, by whatsoever name known or distinguished; any of the above which are used or applied or intended to be used or applied for toilet purposes.

(b) Beauty parlors, etc.

For the purposes of subsection (a), the sale of any article described in such subsection to any person operating a barber shop, beauty parlor, or similar establishment for use in the operation thereof and not for resale, shall be considered a sale at retail. The use in such operation of any article described in subsection (a) purchased by such person on or after the effective date of section 622 of the Revenue Act of 1942 [1] for resale, shall be considered a sale at retail by such person at the time the article is first set apart for such use and at a price equivalent to the amount paid by him for the article. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 718, and amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 623, 56 Stat. 981.)

[1] The effective date of section 622 of Revenue Act of 1942 is the same as in the effective date note under this section.

AMENDMENTS

1942—Subsec. (b) was amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 2403. Return and payment of retailers' excise taxes.

(a) Every person who sells at retail any article taxable under this chapter shall make monthly returns under oath in duplicate and pay the taxes imposed by this chapter to the collector for the district

in which is located his principal place of business or, if he has no principal place of business in the United States, then to the collector at Baltimore, Maryland. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

(b) The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time when the tax became due until paid.

(c) In determining, for the purposes of this chapter, the price for which an article is sold, there shall be included any charge for coverings and containers of whatever nature, and any charge incident to placing the article in condition packed ready for shipment, but there shall be excluded the amount of tax imposed by this chapter, whether or not stated as a separate charge. A transportation, delivery, insurance, installation, or other charge (not required by the foregoing sentence to be included) shall be excluded from the price only if the amount thereof is established to the satisfaction of the Commissioner, in accordance with the regulations. There shall also be excluded, if stated as a separate charge, the amount of any retail sales tax imposed by any State or Territory or political subdivision of the foregoing, or the District of Columbia, whether the liability for such tax is imposed on the vendor or the vendee. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 718.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 2404. Definition of sale.

For the purposes of this chapter, the lease of an article shall be considered the sale of such article. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 719.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1. 1941, by section 558 thereof.

§ 2405. Leases, conditional sales, etc.

In the case of (a) a lease, (b) a contract for the sale of an article wherein it is provided that the price shall be paid by installments and title to the article sold does not pass until a future date notwithstanding partial payment by installments, (c) a conditional sale, or (d) a chattel mortgage arrangement wherein it is provided that the sales price shall be paid in installments, there shall be paid upon each payment with respect to the article that portion of the total tax which is proportionate to the portion of the total amount to be paid represented by such payment. No tax shall be imposed under this chapter on the sale of any article taxable under section 2400 or section 2401 if with respect to such article the lease, contract for sale, or conditional sale was made, delivery thereunder was made, and a part of the consideration was paid, before October 1, 1941. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 719, and amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 618 (a), 56 Stat. 979.)

AMENDMENTS

1942—Clause (d) was inserted by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 2406. Tax-free sales.

Under regulations prescribed by the Commissioner with the approval of the Secretary, no tax under this chapter shall be imposed with respect to the sale of any article—

(a) for the exclusive use of the United States, any State, Territory of the United States, or any political subdivision of the foregoing, or the District of Columbia;

(b) for export, or for shipment to a possession of the United States, and in due course so exported or shipped. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 719.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 2407. Credits and refunds.

(a) A credit against tax under this chapter, or a refund, may be allowed with respect to an article, when the price on which the tax was based is readjusted by reason of return or repossession of the article, or by a bona fide discount, rebate, or allowance, in the amount of that part of the tax proportionate to the part of the price which is refunded or credited.

(b) No overpayment of tax under this chapter shall be credited or refunded, in pursuance of a court decision or otherwise, unless the person who paid the tax establishes, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, (1) that he has not included the tax in the price of the article with respect to which it was imposed, or collected the amount of tax from the purchaser, or (2) that he has repaid the amount of the tax to the purchaser of the article, or unless he files with the Commissioner written consent of such purchaser to the allowance of the credit or refund. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 719.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 2408. Applicability of administrative provisions.

All provisions of law (including penalties) applicable in respect of the taxes imposed by section 2700 shall, insofar as applicable and not inconsistent with this chapter, be applicable in respect of the taxes imposed by this chapter. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 720.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 2409. Penalty for representation that tax is not passed on.

Whoever in connection with the sale or lease, or offer for sale or lease, of any article taxable under this chapter, makes any statement, written or oral, in advertisement or otherwise, intended or calculated to lead any person to believe that the price of the article does not include the tax imposed by this chapter, shall on conviction thereof be punished by a fine of not more than $1,000. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 720.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 2410. Rules and regulations.

The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 720.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 2411. Effective date.

This chapter shall be effective on and after October 1, 1941. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (a), 55 Stat. 720.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

Chapter 21.—COCONUT AND OTHER VEGETABLE OILS

Sec.
2483. (Payment of proceeds of processing tax to Guam and American Samoa) (New).

§ 2470. Tax.

SUSPENSION OF ADDITIONAL RATE ON COCONUT OIL

Act September 16, 1942, ch. 560, 56 Stat. 752, provided as follows:

"[SEC. 1.] Section 2470 (a) (2) of the Internal Revenue Code is hereby suspended: *Provided*, That if the President after receipt by him of a request from the Government of the Commonwealth of the Philippine Islands that the suspension of section 2470 (a) (2) be terminated, shall find that adequate supplies of copra, coconut oil, or both, the product of the Philippine Islands, are readily available for processing in the United States, he shall so proclaim; and thirty days after such proclamation, the suspension of section 2470 (a) (2) of the Internal Revenue Code, shall terminate.

"SEC. 2. This Act shall become effective the day following its enactment, and shall terminate on June 30, 1944."

§ 2477. First domestic processing defined.

For the purposes of this chapter, the term "first domestic processing" means the first use in the United States, in the manufacture or production of an article intended for sale, of the article with respect to which the tax is imposed, but does not include the use of palm oil in the manufacture of iron or steel products, or tin plate or terne plate, or any subsequent use of palm oil residue resulting from the manufacture of iron or steel products, or tin plate or terne plate. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 621, 56 Stat. 980.)

AMENDMENTS

1942—Words "iron or steel products" were inserted in both instances by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

§ 2483. (Payment of proceeds of processing tax to Guam and American Samoa).

All taxes collected under this chapter with respect to coconut oil wholly of the production of Guam or American Samoa or produced from materials wholly of the growth or production of Guam or American Samoa, shall be held as separate funds and paid to the Treasury of Guam or American Samoa, respectively. No part of the money from such funds shall be used, directly or indirectly, to pay a subsidy to the producers or processors of copra, coconut oil, or allied products, except that this sentence shall not be construed as prohibiting the use of such money, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, for the acquisition or construction of facilities for the better curing of copra or for bona fide loans to copra producers of Guam or American Samoa. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 561 (a), 55 Stat. 725.)

CODIFICATION

Section was enacted without a catchline.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made applicable only with respect to taxes collected after the date of enactment of that act, by section 561 (b) thereof.

Chapter 23.—NARCOTICS

SUBCHAPTER A.—OPIUM AND COCA LEAVES

§ 2551. Exemptions.

CROSS REFERENCES

Opium poppies produced, sold, or transferred by licensed persons as exempt, see section 188h of Title 21, Food and Drugs.

Chapter 25.—FIREARMS

§ 2700. Tax—(a) Rate.

There shall be levied, assessed, collected, and paid upon pistols and revolvers sold or leased by the manufacturer, producer, or importer, a tax equivalent to 11 per centum of the price for which so sold or leased. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (9), 55 Stat. 707.)

* * * * *

AMENDMENT

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text, which substituted "11 per centum" for "10 per centum".

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by

act Sept. 20, 1941, see section 1650 (a) of this title and notes.

EFFECTIVE DATE

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

Chapter 26.—LIQUOR

SUBCHAPTER C.—INDUSTRIAL ALCOHOL

PART II.—INDUSTRIAL ALCOHOL PLANTS

Sec.
3125. Importation of alcohol for industrial purposes (New).

SUBCHAPTER F.—DEFENSE TAX FOR FIVE YEARS

3192. Floor stocks tax on wines (New).
(a) Floor stocks tax.
(b) Returns.
(c) Laws applicable.
3193. 1942 floor stocks tax on wines (New).

SUBCHAPTER A.—DISTILLED SPIRITS

PART I.—PROVISIONS RELATING TO TAX

§ 2800. Tax—(a) Rate—(1) Distilled spirits generally.

There shall be levied and collected on all distilled spirits in bond or produced in or imported into the United States an internal revenue tax at the rate of $6 on each proof gallon or wine gallon when below proof and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon, to be paid by the distiller or importer when withdrawn from bond.

* * * * *

(3) Imported perfumes containing distilled spirits.

There shall be levied and collected upon all perfumes imported into the United States containing distilled spirits, a tax of $6 per wine gallon, and a proportionate tax at a like rate on all fractional parts of such wine gallon. Such tax shall be collected by the collector of customs and deposited as internal revenue collections, under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe.

* * * * *

(i) Floor stocks tax.

(1) Upon all distilled spirits upon which the internal-revenue tax imposed by law has been paid, and which on October 1, 1941, are held and intended for sale or for use in the manufacture or production of any article intended for sale, there shall be levied, assessed, collected, and paid a floor stocks tax of $1 (except that in the case of brandy, the rate shall be $1.25) on each proof-gallon, and a proportionate tax at a like rate on all fractional parts of such proof-gallon.

(2) Every person required by this subsection to pay any floor stocks tax shall, on or before January 1, 1942, under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe, make a return and pay such tax. Payment of the tax shown to be due may be extended to a date not later than August 1, 1942, upon the filing of a bond for payment thereof in such form and amount and with such surety or sureties as the Commissioner, with the approval of the Secretary, may prescribe.

(3) All provisions of law, including penalties, applicable in respect of internal-revenue taxes on distilled spirits shall, insofar as applicable and not inconsistent with this subsection, be applicable in respect of the floor stocks tax imposed hereunder. For the purposes of this subsection the term "distilled spirits" shall include products produced in such manner that the person producing them is a rectifier within the meaning of section 3254 (g).

(j) 1942 floor stocks tax—(1) Tax.

Upon all distilled spirits upon which the internal-revenue tax imposed by law has been paid, and which on the effective date of Title VI of the Revenue Act of 1942,[1] are held and intended for sale or for use in the manufacture or production of any article intended for sale, there shall be levied, assessed, collected, and paid a floor stocks tax of $2 on each proof-gallon, and a proportionate tax at a like rate on all fractional parts of such proof-gallon.

(2) Returns.

Under such regulations as the Commissioner with the approval of the Secretary shall prescribe, every person required by paragraph (1) to pay any floor stocks tax shall, on or before the end of the thirtieth day following the effective date of Title VI of the Revenue Act of 1942[1] make a return and shall, on or before the first day of the third month following such effective date, pay such tax. Payment of the tax shown to be due may be extended to a date not later than the first day of the tenth month following the effective date of Title VI of the Revenue Act of 1942,[1] upon the filing of a bond for payment thereof in such form and amount and with such surety or sureties as the Commissioner, with the approval of the Secretary, may prescribe.

(3) Laws applicable.

All provisions of law, including penalties, applicable in respect of internal-revenue taxes on distilled spirits shall, insofar as applicable and not inconsistent with this subsection, be applicable in respect of the floor stocks tax imposed hereunder. For the purposes of this subsection the term "distilled spirits" shall include products produced in such manner that the person producing them is a rectifier within the meaning of section 3254 (g). (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 533 (a, b, d), 55 Stat. 708; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 602 (a, b, d), 56 Stat. 970, 971.)

[1] The effective date of Title VI of Revenue Act of 1942 is the same as in the effective date note under this section.

AMENDMENTS

1942—Subsec. (a), pars. (1) and (3) was amended by act Oct. 21, 1942, cited to text, which substituted "$6." for "$4."

Subsec. (j) was added by act Oct. 21, 1942, cited to text.

1941—Subsecs. (a) (1) and (a) (3) were amended and subsec. (i) was added by act Sept. 20, 1941, § 533 (a), (b), (d), respectively, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 536 thereof.

TERMINATION OF RATES

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, §§ 536, 550 (a), 55 Stat. 710, 715, provided for the termination of the applicability of the rates specified in subsec. (g) of this section as follows:

"(§ 536.) The amendments made by this Part (act Sept. 20, 1941, title V, part III, §§ 531–536, affecting sections 1807, 1850, 2800, 2887, 3030, 3192, and 3400 of this title) shall be applicable only with respect to the period beginning with October 1, 1941, and the rates specified in section 1650 (a), section 1807 (b), section 2004, section 2800 (g), and section 3190 of the Internal Revenue Code shall not apply with respect to such period. This Part shall take effect on October 1, 1941."

"(§ 550.) (a) The amendments made by this Part (act Sept. 20, 1941, title V, part IV, §§ 541–550, affecting Title 26, Internal Revenue Code, §§ 1700, 1701, 1710, 1712, 1715, 1716, 3403, 3404, 3405, 3409, 3441, 3465, 3466; and Title 16, Conservation, §§ 18e, 407d) shall be applicable only with respect to the period beginning with the effective date of this Part, and the rates specified in section 1650 (a), section 1807 (b), section 2004, section 2800 (g), and section 3190 of the Internal Revenue Code shall not apply with respect to such period. This Part shall take effect on October 1, 1941."

PART II.—DISTILLING AND RECTIFYING

§ 2825. Exemption of distillers of fruit brandy from certain requirements.

The Commissioner, with the approval of the Secretary, may exempt distillers of brandy made exclusively from apples, peaches, grapes, oranges, pears, pineapples, apricots, berries, plums, pawpaws, papayas, cantaloups, persimmons, prunes, figs, cherries, dates, or citrus fruits (except lemons and limes) from any provision of the internal-revenue laws relating to the manufacture of spirits, except as to the tax thereon, when in his judgment it may seem expedient to do so: *Provided,* That where, in the manufacture of wine or citrus-fruit wine, peach wine, cherry wine, berry wine, apricot wine, prune wine, plum wine, pear wine, pawpaw wine, papaya wine, pineapple wine, cantaloup wine, or apple wine, artificial sweetening has been used, the wine, or the fruit pomace residuum thereof, or the citrus-fruit wine, peach wine, cherry wine, berry wine, apricot wine, prune wine, plum wine, pear wine, pawpaw wine, papaya wine, pineapple wine, cantaloup wine, or apple wine, may be used in the distillation of brandy or citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy, or apple brandy, as the case may be, and such use shall not prevent the Commissioner, with the approval of the Secretary, from exempting such distiller from any provision of the internal-revenue laws relating to the manufacture of spirits, except as to the tax thereon, when in his judgment it may seem expedient to do so: *And provided further,* That the distillers mentioned in this section may add to not less than five hundred gallons (ten barrels) of grape cheese and not more than five hundred gallons of a sugar solution made from cane, beet, starch, or corn sugar, 95 per centum pure, such solution to have a saccharine strength of not to exceed 10 per centum, and may ferment the resultant mixture on a winery or distillery premises, and such fermented product shall be regarded as distilling material. (As amended Apr. 20, 1942, ch. 244, § 1 (f), 56 Stat. 219.)

AMENDMENTS

1942—Act April 20, 1942, cited to text, inserted "papayas, cantaloups" where first appearing, and inserted other matter relating to pawpaw, papaya, pineapple, and cantaloup wines and brandies.

PART III.—INTERNAL REVENUE BONDED WAREHOUSES

§ 2883. Transfer of spirits at registered distilleries.

(c) Transfer of spirits for industrial uses.

Distilled spirits of one hundred and sixty degrees of proof or greater may be withdrawn from registered distilleries (including registered fruit distilleries), and stored in and withdrawn from internal-revenue bonded warehouses, pursuant to the applicable provisions of subsection (a): *Provided,* That such distilled spirits may also be withdrawn without payment of tax from registered distilleries (including registered fruit distilleries) and internal-revenue bonded warehouses for all the tax-free purposes authorized by part II of subchapter C of this chapter, and when so withdrawn shall be subject to all applicable provisions of such part. Under such regulations as the Commissioner may prescribe, the manufacture, warehousing, withdrawal, and shipment of distilled spirits of one hundred and sixty degrees of proof or greater may be exempted from the provisions of section 2836 and section 2870. This subsection shall cease to be in effect upon the termination of the unlimited national emergency [1] proclaimed by the President on May 27, 1941.

(d) Under regulations to be prescribed by the Commissioner and approved by the Secretary, distilled spirits of any proof may be removed in approved containers, including pipe lines, from any registered distillery (including registered fruit distilleries) or internal revenue bonded warehouse to any other registered distillery (including registered fruit distilleries) or internal revenue bonded warehouse for redistillation and removal as provided in (c): *Provided,* That in case of removals of distilled spirits to any registered distillery (including registered fruit distilleries) for redistillation, the receiving distiller shall undertake to assume liability for the payment of the tax on the spirits from the time they leave the warehouse or distillery, as the case may be: *Provided further,* That any such spirits of one hundred and sixty degrees of proof or greater may be removed without redistillation from any internal revenue bonded warehouse as provided in (c): *Provided further,* That such spirits may be stored in tanks in any internal revenue bonded warehouse: *Provided further,* That taxes on distilled spirits removed under the provisions of this paragraph, either before or after redistillation, if such distilled spirits or any portion thereof are lost shall be remitted or refunded in the same manner and under the same conditions as the tax on alcohol would be remitted or refunded under the provisions of section 3113 of the Internal Revenue Code: *And provided further,* That sections 2836 and 2870 shall not apply to the production and removal, and such sections and sec-

tions 2800 (a) (5) and 3250 (f) (1) shall not apply to the redistillation and removal, of such spirits.

(e) Transfer of spirits for redistillation.

Under regulations to be prescribed by the Commissioner and approved by the Secretary, and subject to the provisions of part II of subchapter C of this chapter, spirits of any proof may, without payment of tax and in bond, be removed in approved containers, including pipe lines, from registered distilleries (including registered fruit distilleries) and internal revenue bonded warehouses to industrial alcohol bonded warehouses and industrial alcohol plants for redistillation and removal for any tax-free purpose, or upon payment of tax for any purpose, authorized by said part II of subchapter C of this chapter: *Provided,* That when the spirits are so withdrawn, the tax liability of the producing distiller and the internal revenue bonded warehouseman, and the liens on the premises of the producing distiller shall cease, and the tax shall be the liability of, and the liens shall be transferred to the warehouse or plant of, the industrial alcohol bonded warehouseman or proprietor of the industrial alcohol plant to whom the spirits are transferred: *And provided further,* That any such spirits of one hundred and sixty degrees of proof or greater, so removed and stored in any alcohol bonded warehouse, may be removed from such warehouse without redistillation for any tax-free purpose, or upon payment of tax for any purpose, so authorized: *And provided further,* That sections 2836 and 2870 shall not apply to the production or removal of spirits of any proof for such redistillation. This subsection and subsection (d) shall cease to be in effect upon the termination of the unlimited national emergency proclaimed by the President on May 27, 1941. (As amended Jan. 24, 1942, ch. 17, 56 Stat. 17; Mar. 27, 1942, ch. 200, 56 Stat. 187.)

[1] See Proc. No. 2487 preceding section 1 of Appendix to Title 50, War.

AMENDMENTS

1942—Subsec. (c) added by act Jan. 24, 1942, cited to text.

Subsecs. (d) and (e) were added by act Mar. 27, 1942, cited to text.

§ 2887. Drawback on spirits.

* * * * *

And the entry shall specify the whole number of casks or packages, the marks and serial numbers thereon, the quality or kind of spirits as known in commerce, the number of gauge or wine gallons and of proof gallons; and the amount of the tax on such spirits shall be verified by the oath of the owner of the spirits, and that the tax has been paid thereon, and that they are truly intended to be exported to the port of ———, and not to be relanded within the limits of the United States. One bill of lading, duly signed by the master of the vessel, shall be deposited with said collector, to be filed at his office with the entry retained by him. One of said entries shall be, when the shipment is completed, transmitted to the Secretary, to be recorded and filed in his office. The lading on board said vessel shall be only after the receipt of an order or permit signed by the collector of customs and directed to a customs gauger, and after each cask or package shall have been distinctly marked or branded by said gauger as follows: "For export from U. S. A.," and the tax-paid stamps thereon obliterated. The casks or packages shall be inspected and gauged alongside of or on the vessel by the gauger designated by said collector, under such rules and regulations as the Secretary may prescribe; and on application of the said collector it shall be the duty of the surveyor of the port to designate and direct one of the customhouse inspectors to superintend such shipment. And the gauger aforesaid shall make a full return of such inspection and gauging in such form as may be prescribed by the Secretary, showing by whom each cask of such spirits was distilled, the serial number of the cask, and of the tax-paid stamp attached thereto, the proof and quantity of such spirits as per the original gauge-mark on each cask, and the quantity in proof and wine gallons as per the gauge then made by him. And said gauger shall certify on such return that the shipment has been made, in his presence, on board the vessel named in the entry for export, which return shall be indorsed by said customhouse inspector certifying that the casks or packages have been shipped under his supervision on board said vessel, and the tax-paid stamps obliterated; and the said inspector shall make a similar certificate to the surveyor of the port, indorsed on or to be attached to the entry in possession of the customhouse.

A drawback shall be allowed upon distilled spirits on which the tax has been paid and exported to foreign countries, under the provisions of this section, when exported as herein provided for. The drawback allowed shall include the taxes levied and paid upon the distilled spirits exported, and the rate of drawback shall be equal to the rate of the internal tax paid in respect of the distilled spirits exported, but shall not exceed a rate of $6 per proof gallon, as per last gauge of said spirits prior to exportation, and shall be due and payable only after the proper entries have been made and filed and all other conditions complied with as hereinbefore required, and on filing with the Secretary the proper claim, accompanied by the certificate of the collector of customs at the port of entry where the spirits are entered for export that such spirits have been received into his custody and the tax-paid stamps thereon obliterated; and the Secretary shall prescribe such rules and regulations in relation thereto as may be necessary to secure the Treasury of the United States against frauds. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 44, eff. Feb. 11, 1939; Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 533 (c), 55 Stat. 708; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 602 (c), 56 Stat. 971.)

AMENDMENTS

1942—Third paragraph was amended by act Oct. 21, 1942, cited to text, which substituted "$6." for "$4."

1941—Second paragraph was amended by res. Mar. 17, 1941, cited to text, eff. Feb. 11, 1939.

Third paragraph was amended by act Sept. 20, 1941, cited to text, which substituted "but shall not exceed a rate of $4" for "but shall not exceed a rate of $3 (or, in the case of brandy, $2.75)".

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 536 thereof.

PART IV.—MISCELLANEOUS PROVISIONS RELATING TO DISTILLED SPIRITS

§ 2901. Loss allowances—(a) Leakage or Evaporation.

(1) Any distilled spirits on deposit in any internal revenue bonded warehouse on the date this amendatory subsection takes effect, or thereafter deposited in any internal revenue bonded warehouse, may, at the time of withdrawal of the spirits from such warehouse, upon the filing of an application for the regauge of such spirits, giving a description of the package containing the spirits, be regauged by a storekeeper-gauger who shall place upon such package such marks and brands as the Commissioner, with the approval of the Secretary, shall by regulations prescribe. If upon such regauging it shall appear there has been a loss by leakage or evaporation of distilled spirits from any cask or package, without the fault or negligence of the distiller or warehouseman, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of such withdrawal. The allowance which shall be made for such loss of spirits shall not exceed—

1½ proof gallons for 2 months or part thereof;

2½ gallons for more than 2 months and not more than 4 months;

3 gallons for more than 4 months and not more than 6 months;

3½ gallons for more than 6 months and not more than 8 months;

4 gallons for more than 8 months and not more than 10 months;

4½ gallons for more than 10 months and not more than 12 months;

5 gallons for more than 12 months and not more than 14 months;

5½ gallons for more than 14 months and not more than 16 months;

6 gallons for more than 16 months and not more than 18 months;

6½ gallons for more than 18 months and not more than 21 months;

7 gallons for more than 21 months and not more than 24 months;

7½ gallons for more than 24 months and not more than 27 months;

8 gallons for more than 27 months and not more than 30 months;

8½ gallons for more than 30 months and not more than 33 months;

9 gallons for more than 33 months and not more than 36 months;

9½ gallons for more than 36 months and not more than 39 months;

10 gallons for more than 39 months and not more than 42 months;

10½ gallons for more than 42 months and not more than 45 months;

11 gallons for more than 45 months and not more than 48 months;

11½ gallons for more than 48 months and not more than 51 months;

12 gallons for more than 51 months and not more than 54 months;

12½ gallons for more than 54 months and not more than 57 months;

13 gallons for more than 57 months and not more than 60 months;

13½ gallons for more than 60 months and not more than 63 months;

14 gallons for more than 63 months and not more than 66 months;

14½ gallons for more than 66 months and not more than 69 months;

15 gallons for more than 69 months and not more than 72 months;

15½ gallons for more than 72 months and not more than 75 months;

16 gallons for more than 75 months and not more than 78 months;

16½ gallons for more than 78 months and not more than 81 months;

17 gallons for more than 81 months and not more than 84 months;

17½ gallons for more than 84 months and not more than 90 months;

18 gallons for more than 90 months from the date of original gauge as to fruit brandy, or original entry as to all other spirits; and no further allowance shall be made for loss by leakage or evaporation.

The foregoing allowance shall not apply to distilled spirits which on July 26, 1936, were eight years of age, or older, and which on that date were in bonded warehouses.

The foregoing allowance for loss shall apply only to casks or packages of a capacity of forty or more wine-gallons, and the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one-half the amount allowed on said forty-gallon casks or packages; but no allowance shall be made on casks or packages of less capacity than twenty gallons. The proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than 100 per centum.

(b) Loss.

The Commissioner of Internal Revenue may, under regulations to be prescribed by him and approved by the Secretary of the Treasury, abate any internal-revenue taxes accruing on distilled spirits if he shall find that—

(1) The distilled spirits were not stolen or intentionally destroyed but were lost, otherwise than by leakage or evaporation, while on the premises of a registered distillery, during or after production and prior to deposit in an internal revenue bonded warehouse.

(2) The distilled spirits were not stolen or intentionally destroyed but were lost, otherwise than by leakage or evaporation, while being transferred between buildings constituting the same internal rev-

enue bonded warehouse or while being transferred by a common carrier from the premises of a registered distillery to an internal revenue bonded warehouse off such registered distillery premises, or while being transferred by a common carrier between internal revenue bonded warehouses.

(3) The distilled spirits were not stolen or intentionally destroyed but were lost, otherwise than by leakage or evaporation, while the same remained in an internal revenue bonded warehouse and such loss is not allowable under subsection (a) hereof.

(4) The distilled spirits were withdrawn for use in the fortification of sweet wines and were not stolen or intentionally destroyed but were lost, otherwise than by leakage or evaporation, prior to such use while being transferred to, or while stored in, the fortifying room on the bonded winery premises.

(5) The distilled spirits were lost by theft from the premises of a registered distillery, or while being transferred between buildings, constituting the same internal revenue bonded warehouse, or while being transferred by common carrier to an internal revenue bonded warehouse off such registered distillery premises, or while being transferred by a common carrier between internal revenue bonded warehouses, and that such loss did not occur as the result of connivance, collusion, fraud, or negligence on the part of the distiller, owner, consignor, consignee, bailee, or carrier, or the employees of any of them.

(6) The distilled spirits were lost by theft from an internal revenue bonded warehouse, and that such loss did not occur as the result of connivance, collusion, fraud, or negligence on the part of the distiller, owner, or warehouseman, or the employees of any of them.

(7) The distilled spirits were withdrawn for use in the fortification of sweet wines and were lost by theft prior to such use while being transferred to, or while stored in, the fortifying room on the bonded winery premises, and that such loss did not occur as the result of connivance, collusion, fraud, or negligence on the part of the distiller, owner, consignor, consignee, bailee, or carrier, or the employees of any of them.

(8) The distilled spirits were unfit for use for beverage purposes and were voluntarily destroyed by the distiller, the warehouseman, or the proprietor of the bonded winery premises, pursuant to the written permission of the Commissioner in each case and under regulations which the Commissioner, with the approval of the Secretary, is hereby authorized to promulgate.

(c) Refund of Tax.

When, in any case to which subsection (a) or (b) applies, the tax is paid subsequent to the loss or destruction, as the case may be, of the spirits, the Commissioner may, under regulations prescribed by him with the approval of the Secretary, refund such tax.

(d) Insurance Coverage.

The abatement or refund of taxes provided for by subsections (b) and (c) shall only be allowed to the extent that the claimant is not indemnified against or recompensed for such loss.

(e) Transfer of Duties.

For transfer of powers and duties of Commissioner and his agents, see section 3170. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 45; Apr. 8, 1942, ch. 220, § 1, 56 Stat. 201.)

AMENDMENTS

1942—Act Apr. 8, 1942, cited to text, amended section generally.

1941—Subsec. (b) was amended by res. Mar. 17, 1941, cited to text, eff. Feb. 11, 1939.

RETROACTIVE EFFECT OF AMENDMENTS

Section 2 of act Apr. 8, 1942, cited to text, provided as follows: "Section 2901 (a), (b), (c), and (d), as amended by this Act, shall apply to any claim for taxes which may accrue after the date of enactment of this Act. Claims for taxes or tax penalties that accrued on or before the date of enactment of this Act shall be subject to section 2901 of the Internal Revenue Code as it existed prior to its amendment by this Act. Nothing in section 2901, as hereby amended, shall be construed as in any manner limiting or restricting the provisions of part II, subchapter C, chapter 26, of the Internal Revenue Code."

§ 2907. Repealed. July 22, 1941, ch. 314, § 3, 55 Stat. 602.

SUBCHAPTER B.—WINES

§ 2800. Tax—(a) Rate—(1) Still wines—(A) Imposition.

Upon all still wines, including vermouth, and all artificial or imitation wines or compounds sold as still wine produced in or imported into the United States after June 30, 1940, or which on July 1, 1940, were on any winery premises or other bonded premises or in transit thereto or at any customhouse, there shall be levied, collected, and paid taxes at rates as follows, when sold or removed for consumption or sale:

On wines containing not more than 14 per centum of absolute alcohol, 10 cents per wine-gallon, the per centum of alcohol under this section to be reckoned by volume and not by weight;

On wines containing more than 14 per centum and not exceeding 21 per centum of absolute alcohol, 40 cents per wine-gallon;

On wines containing more than 21 per centum and not exceeding 24 per centum of absolute alcohol, $1.00 per wine-gallon;

All such wines containing more than 24 per centum of absolute alcohol by volume shall be classed as distilled spirits and shall pay tax accordingly.

Any such wines may, under such regulations as the Commissioner may prescribe, with the approval of the Secretary, be sold or removed tax-free for the manufacture of vinegar, or for the production of dealcoholized wines containing less than one-half of 1 per centum of alcohol by volume.

The taxes imposed by this subparagraph (A) of this paragraph shall not apply to dealcoholized wines containing less than one-half of 1 per centum of alcohol by volume; nor, subject to regulations prescribed by the Commissioner, with the approval of the Secretary, to wines produced for the family use of the duly registered producer thereof and not sold or otherwise removed from the place of

manufacture and not exceeding in any case two hundred gallons per year.

* * * * *

(2) Sparkling wines, liqueurs, and cordials.

Upon the following articles which are produced in or imported into the United States, after June 30, 1940, or which on July 1, 1940, are on any winery premises or other bonded premises or in transit thereto or at any customhouse, there shall be levied, collected, and paid, in lieu of the internal-revenue taxes imposed thereon by law prior to such date, taxes at rates as follows, when sold, or removed for consumption or sale:

On each bottle or other container of champagne or sparkling wine, 10 cents on each one-half pint or fraction thereof;

On each bottle or other container of artificially carbonated wine, 5 cents on each one-half pint or fraction thereof;

On each bottle or other container of liqueurs, cordials, or similar compounds, by whatever name sold or offered for sale, containing sweet wine, citrus-fruit wine, peach wine, cherry wine, berry wine, apricot wine, prune wine, plum wine, pear wine, pawpaw wines, papaya wines, pineapple wines, cantaloup wines, or apple wine, fortified, respectively, with grape brandy, citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy, or apple brandy, 5 cents on each one-half pint or fraction thereof.

Any of the foregoing articles containing more than 24 per centum of absolute alcohol by volume (except vermouth, liqueurs, cordials, and similar compounds made in rectifying plants and containing tax-paid sweet wine, citrus-fruit wine, peach wine, cherry wine, berry wine, apricot wine, prune wine, plum wine, pear wine, pawpaw wines, papaya wines, pineapple wines, cantaloup wines, or apple wine, fortified, respectively, with grape brandy, citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy, or apple brandy) shall be classed as distilled spirits and shall be taxed accordingly.

The Commissioner, under regulations prescribed by him, with the approval of the Secretary, is authorized to remit, refund, and pay back the amount of all taxes on such liqueurs, cordials, and similar compounds paid by or assessed against rectifiers at the distilled spirits rate prior to June 26, 1936. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 534 (b), 55 Stat. 709; Apr. 20, 1942, ch. 244, § 1 (c), 56 Stat. 218; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 604 (a, b), 56 Stat. 973.)

* * * * *

AMENDMENTS

1942—Subsec. (a), pars. (1) (A) and (2), was amended by act Oct. 21, 1942, cited to text, which substituted "10", "40", "1.00", "10" and "5", for "8", "30", "65 cents", "7" and "3½", respectively.

Subsec. (a) (2) was also amended by act Apr. 20, 1942, cited to text, which inserted matter relating to pawpaw, papaya, pineapple, and cantaloup wines and brandies. Said act purported to insert the provisions concerning the wines of such fruit after the words "pear wines" wherever they occur, whereas the words in subsec. (a) (2) read "pear wine".

1941—Subsecs. (a) (1) (A) and (a) (2) were amended by act Sept. 20, 1941, § 534 (a), (b), respectively, cited to text, which increased rates.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 536 thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 3190 of this title and notes.

§ 3031. Tax on brandy or spirits used in fortification—Withdrawal of spirits for fortification.

(a) Under such regulations and official supervision and upon the giving of such notices and entries as the Commissioner, with the approval of the Secretary, may prescribe, any producer of wines defined under the provisions of this subchapter may withdraw from any fruit distillery or internal revenue bonded warehouse grape brandy (hereafter in this section included in the term "brandy"), or wine spirits, for the fortification of such wines on the premises where actually made, and any producer of citrus-fruit wines, peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, pawpaw wines, papaya wines, pineapple wines, cantaloup wines, or apple wines (hereafter in this section included in the term "wines") may similarly withdraw citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brand,[1] pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy, or apple brandy (hereafter in this section included in the term "brandy") for the fortification of wines as set forth in section 3032, Internal Revenue Code, on the premises where actually made. The amounts of tax at the rate imposed by law on such brandy or wine spirits shall be charged immediately upon withdrawal against the producer withdrawing the same: *Provided*, That whenever such brandy or wine spirits shall be lawfully used in the fortification of wines and accounted for in the manner provided by law and regulations, the producer shall be credited in the amount of the internal-revenue tax on so much of the brandy or wine spirits so withdrawn as was so used. Every producer of wines who withdraws such brandy or wine spirits shall give bond to fully cover at all times the payment of the internal-revenue tax at the rate imposed by law due on such brandy or wine spirits, which bond shall be in such form as the Commissioner, with the approval of the Secretary, shall, by regulations, prescribe. On and after July 1, 1940, the internal-revenue tax on such brandy or wine spirits shall be assessed against the producer of such wines who has withdrawn brandy or wine spirits for use in the fortification of such wines when such brandy or wine spirits are not

lawfully used in the fortification of wines, or when such brandy or wine spirits are not so accounted for in the manner provided by law and regulations as to warrant remission of the tax. The maximum penal sum of any bond required by this subchapter for any bonded winery or bonded storeroom shall be $50,000.

Nothing contained in this section shall be construed as exempting any wines, cordials, liqueurs, or similar compounds from the payment of any tax provided for in this subchapter.

Any such wines may, under such regulations as the Commissioner may prescribe, with the approval of the Secretary, be sold or removed tax-free for the manufacture of vinegar, or for the production of dealcoholized wines containing less than one-half of 1 per centum of alcohol by volume.

The taxes imposed by this subchapter shall not apply to dealcoholized wines containing less than one-half of 1 per centum of alcohol by volume. (As amended Apr. 20, 1942, ch. 244, § 1 (b), 56 Stat. 218.)

* * * * *

[1] So in original. Probably should read "brandy.".

AMENDMENTS

1942—Subsec. (a) was amended by act Apr. 20, 1942, cited to text, which inserted matter relating to pawpaw, papaya, pineapple, and cantaloup wines and brandies, and also added last sentence of first paragraph.

§ 3032. Fortification of wines.

* * * * *

(c) Fruit wines.

The provisions of this section shall apply to the use of peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy, and apple brandy, in the preparation, respectively, of fortified peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, pawpaw wines, papaya wines, pineapple wines, cantaloup wines, and apple wines, in the same manner and to the same extent as such provisions apply to the use of wine spirits in the fortification of sweet wines; except that (1) no brandy other than peach brandy may be used in the fortification of peach wine and peach brandy may not be used for the fortification of any wine other than peach wine, (2) no brandy other than cherry brandy may be used in the fortification of cherry wine and cherry brandy may not be used for the fortification of any wine other than cherry wine, (3) no brandy other than berry brandy may be used in the fortification of berry wine and a berry brandy prepared from one kind of berry may not be used for the fortification of a berry wine prepared from another kind of berry or for the fortification of any wine other than berry wine, (4) no brandy other than apricot brandy may be used in the fortification of apricot wine and apricot brandy may not be used for the fortification of any wine other than apricot wine, (5) no brandy other than prune brandy may be used in the fortification of prune wine and prune brandy may not be used for the fortification of any wine other than prune wine, (6) no brandy other than pear brandy may be used in the fortification of pear wine and pear brandy may not be used for the fortification of any wine other than pear wine, and (7) no brandy other than plum brandy may be used in the fortification of plum wine and plum brandy may not be used for the fortification of any wine other than plum wine; (8) no brandy other than pawpaw brandy may be used in the fortification of pawpaw wines and pawpaw brandy may not be used for the fortification of any wine other than pawpaw wines; (9) no brandy other than papaya brandy may be used in the fortification of papaya wine and papaya brandy may not be used for the fortification of any wine other than papaya wine; (10) no brandy other than pineapple brandy may be used in the fortification of pineapple wine and pineapple brandy may not be used for the fortification of any wine other than pineapple wine; (11) no brandy other than cantaloup brandy may be used in the fortification of cantaloup wine and cantaloup brandy may not be used for the fortification of any wine other than cantaloup wine; and (12) no brandy other than apple brandy may be used in the fortification of apple wine and apple brandy may not be used for the fortification of any wine other than apple wine. (As amended Apr. 20, 1942, ch. 244, § 1 (d), 56 Stat. 218.)

* * * * *

AMENDMENTS

1942—Subsec. (c) was amended by act Apr. 20, 1942, cited to text, which inserted matter relating to pawpaw, papaya, pineapple, and cantaloup brandies and wines; renumbered former clause (8) to be (12); and inserted new clauses (8)–(11).

§ 3036. Wine spirits and pure sweet wine.

(c) Application to fruit wines.

The provisions of this section shall apply to the use of peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy, and apple brandy, in the preparation, respectively, of fortified peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, pawpaw wines, papaya wines, pineapple wines, cantaloup wines, and apple wines, in the same manner and to the same extent as such provisions apply to the use of wine spirits in the fortification of sweet wines; except that (1) no brandy other than peach brandy may be used in the fortification of peach wine and peach brandy may not be used for the fortification of any wine other than peach wine, (2) no brandy other than cherry brandy may be used in the fortification of cherry wine and cherry brandy may not be used for the fortification of any wine other than cherry wine, (3) no brandy other than berry brandy may be used in the fortification of berry wine and a berry brandy prepared from one kind of berry may not be used for the fortification of a berry wine prepared from another kind of berry or for the fortification of any wine other than berry wine, (4) no brandy other than apricot brandy may be used in the fortification of apricot wine and apricot brandy may not be used for the fortification of any wine other than apricot wine, (5) no brandy other than prune brandy may be used in the fortifi-

cation of prune wine and prune brandy may not be used for the fortification of any wine other than prune wine, (6) no brandy other than pear brandy may be used in the fortification of pear wine and pear brandy may not be used for the fortification of any wine other than pear wine, and (7) no brandy other than plum brandy may be used in the fortification of plum wine and plum brandy may not be used for the fortification of any wine other than plum wine, (8) no brandy other than pawpaw brandy may be used in the fortification of pawpaw wine, and pawpaw brandy may not be used for the fortification of any wine other than pawpaw wine; (9) no brandy other than papaya brandy may be used in the fortification of papaya wine and papaya brandy may not be used for the fortification of any wine other than papaya wine; (10) no brandy other than pineapple brandy may be used in the fortification of pineapple wine, and pineapple brandy may not be used for the fortification of any wine other than pineapple wine; (11) no brandy other than cantaloup brandy may be used in the fortification of cantaloup wine, and cantaloup brandy may not be used for the fortification of any wine other than cantaloup wine; and (12) no brandy other than apple brandy may be used in the fortification of apple wine and apple brandy may not be used for the fortification of any wine other than apple wine. (As amended Apr. 20, 1942, ch. 244, § 1 (e), 56 Stat. 218.)

AMENDMENTS

1942—Subsec. (c) was amended by act Apr. 20, 1942, cited to text, which inserted matter relating to pawpaw, papaya, pineapple, and cantaloup brandies and wines; renumbered former clause (8) to be (12); and inserted new clauses (8)–(11).

§ 3038. Grape and like wines for industrial use—(a) Regulations.

Under regulations prescribed by the Commissioner with the approval of the Secretary, it shall be lawful to produce grape wines, citrus-fruit wines, peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, pawpaw wines, papaya wines, pineapple wines, cantaloup wines, and apple wines on bonded winery premises by the usual method, and to transport and use the same, and like wines heretofore produced and now stored on bonded winery premises, as distilling material in any fruit-brandy distillery or industrial-alcohol plant. (As amended Apr. 20, 1942, ch. 244, § 1 (g), 56 Stat. 219.)

AMENDMENTS

1942—Subsec. (a) was amended by act Apr. 20, 1942, cited to text, which inserted matter relating to pawpaw, papaya, pineapple, and cantaloup wines.

§ 3045. Application of natural wine provisions to citrus-fruit wines and other like wines.

The provisions of the internal revenue laws applicable to natural wine shall apply in the same manner and to the same extent to citrus-fruit wines, peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, pawpaw wines, papaya wines, pineapple wines, cantaloup wines, and apple wines, which are the products, respectively, of normal alcoholic fermentation of the juice of sound ripe (1) citrus-fruit (except lemons and limes), (2) peaches, (3) cherries, (4) berries, (5) apricots, (6) prunes, (7) plums, (8) pears, (9) pawpaws, (10) papayas, (11) pineapples, (12) cantaloups, (13) apples, with or without the addition of dry cane, beet, or dextrose sugar (containing, respectively, not less than 95 per centum of actual sugar, calculated on a dry basis) for the purpose of perfecting the product according to standards, but without the addition or abstraction of other substances, except as may occur in the usual cellar treatment of clarifying or aging. (As amended Apr. 20, 1942, ch. 244, § 1 (a), 56 Stat. 218.)

AMENDMENTS

1942—Act Apr. 20, 1942, cited to text, inserted matter relating to pawpaws, papayas, pineapples, cantaloups, and their wines.

DERIVATION

Act Feb. 24, 1919, ch. 18, § 610, 40 Stat. 1109, was also amended by act Aug. 29, 1935, ch. 814, § 11, 49 Stat. 987.

SUBCHAPTER C.—INDUSTRIAL ALCOHOL

PART II.—INDUSTRIAL ALCOHOL PLANTS

§ 3125. Importation of alcohol for industrial purposes—(a) Importation without payment of internal revenue tax.

Under regulations to be prescribed by the Commissioner, with the approval of the Secretary, and subject from the time of its withdrawal from customs custody to all the applicable provisions of this part, alcohol of 160 proof, or greater, may be imported into the United States and be withdrawn, in bond, from customs custody, without payment of the internal-revenue tax imposed by section 2800 upon the act of importing such alcohol, for transfer to industrial alcohol plants, alcohol bonded warehouses, and denaturing plants for redistillation or denaturation and withdrawal, or withdrawal without redistillation or denaturation, tax free or tax paid, as the case may be, for all the purposes authorized by this part. If such alcohol is withdrawn from the said industrial alcohol plants, alcohol bonded warehouses, or denaturing plants for beverage purposes, there shall be paid upon such withdrawal an additional tax equal to the duty which would have been paid had such spirits been imported for beverage purposes, less the duty already paid thereon.

(b) Withdrawal tax free for use of United States.

Alcohol may be withdrawn from customs custody by the United States or any governmental agency thereof for its own use, free of internal-revenue tax, under such regulations as may be prescribed. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 602 (e) (1), 56 Stat. 971.)

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective Oct. 22, 1942, by section 602 (e) (2) thereof.

SUBCHAPTER D.—FERMENTED LIQUORS

§ 3150. Tax—(a) Rate.

There shall be levied and collected on all beer, lager beer, ale, porter, and other similar fermented liquor, containing one-half of 1 per centum, or more,

of alcohol, brewed or manufactured and sold, or removed for consumption or sale, within the United States, by whatever name such liquors may be called, a tax of $7 for every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for the fractional parts of a barrel authorized and defined by law. In estimating and computing such tax, the fractional parts of a barrel shall be halves, thirds, quarters, sixths, and eighths; and any fractional part of a barrel, containing less than one-eighth, shall be accounted one-eighth; more than one-eighth, and not more than one-sixth, shall be accounted one-sixth; more than one-sixth, and not more than one-fourth, shall be accounted one-fourth; more than one-fourth, and not more than one-third, shall be accounted one-third; more than one-third, and not more than one-half, shall be accounted one-half; more than one-half, and not more than one barrel, shall be accounted one barrel; and more than one barrel, and not more than sixty-three gallons, shall be accounted two barrels, or a hogshead.

The provisions of this section requiring the accounting of hogsheads, barrels, and fractional parts of barrels at the next higher quantity shall not apply where the contents of such hogsheads, barrels, or fractional parts of barrels are within the limits of tolerance established by the Commissioner by regulations which he is hereby authorized to prescribe with the approval of the Secretary; and no assessment shall be made and no tax shall be collected for any excess in any case where the contents of the hogsheads, barrels, or fractional parts of barrels heretofore or hereafter used are within the limits of the tolerance so prescribed.

* * * * *

(e) 1942 floor stocks tax—(1) Tax.

Upon all fermented malt liquors upon which the internal-revenue tax imposed by law has been paid, and which on the effective date of Title VI of the Revenue Act of 1942[1] are held by any person and intended for sale there shall be levied, assessed, collected, and paid a floor stocks tax at a rate of $1 per barrel of 31 gallons.

(2) Returns.

Under such regulations as the Commissioner with the approval of the Secretary shall prescribe, every person required by paragraph (1) to pay any floor stocks tax shall, on or before the end of the thirtieth day following the effective date of Title VI of the Revenue Act of 1942[1] make a return and shall, on or before the first day of the third month following such effective date, pay such tax. Payment of the tax shown to be due may be extended to a date not later than the first day of the tenth month following the effective date of Title VI of the Revenue Act of 1942,[1] upon the filing of a bond for payment thereof in such form and amount and with such surety or sureties as the Commissioner, with the approval of the Secretary, may prescribe.

(3) Laws applicable.

All provisions of law, including penalties, applicable in respect of the taxes imposed by subsection (a) shall, insofar as applicable and not inconsistent with this subsection, be applicable with respect to the floor stocks tax imposed by this subsection. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (10), 55 Stat. 707; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 603, 56 Stat. 972.)

[1] The effective date of Title VI of Revenue Act of 1942 is the same as in the effective date note under this section.

AMENDMENTS

1942—Subsec. (a) was amended by act Oct. 21, 1942, cited to text, which substituted "$7" for "$6".

Subsec. (e) was added by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text, which substituted "$6" for "$5."

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 3190 of this title and notes.

SUBCHAPTER E.—MISCELLANEOUS GENERAL PROVISIONS

§ 3170. Transfer and delegation of powers.

The Secretary is authorized to confer and impose upon the Commissioner and any of his assistants, agents, or employees, and upon any other officer, employee, or agent of the Treasury Department, any of the rights, privileges, powers, duties, and protection conferred or imposed upon the Secretary, or any officer or employee of the Treasury Department, by any law now or hereafter in force relating to the taxation, exportation, transportation, manufacture, possession, or use of, or traffic in, distilled spirits, wine, fermented liquors, or denatured alcohol. (As amended Mar. 17, 1941, ch. 21, § 1, 55 Stat. 45, eff. Feb. 11, 1939.)

SUBCHAPTER F.—DEFENSE TAX FOR FIVE YEARS

§ 3190. Defense tax for five years.

TERMINATION OF RATES

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, §§ 521 (b), 536, 550 (a), 55 Stat. 708, 710, 715, provided for the termination of the applicability of the rates specified in this section as follows:

"(§ 521.) (b) The rates specified in subsection (a) (of act Sept. 20, 1941, § 521, affecting sections 1700, 1801, 1802, 1804, 1806, 2000, 2700, 3150, 3250, 3407, 3411, 3412, 3413, 3460, 3481, and 3482 of this title) shall be applicable only with respect to the period after the date of the enactment of this Act, and the rates specified in section 1650 (a), section 2004, and section 3190 of the Internal Revenue Code shall not apply with respect to such period."

"(§ 536.) The amendments made by this Part (act Sept. 20, 1941, title V, part III, §§ 531–536, affecting sections 1807, 1850, 2800, 2887, 3030, 3192, and 3400 of this title) shall be applicable only with respect to the period beginning with October 1, 1941, and the rates specified in section 1650 (a), section 1807 (b), section 2004, section

2800 (g), and section 3190 of the Internal Revenue Code shall not apply with respect to such period. This Part shall take effect on October 1, 1941."

"(§ 550.) (a) The amendments made by this Part (act Sept. 20, 1941, title V, part IV, §§ 541–550, affecting Title 26, Internal Revenue Code, §§ 1700, 1701, 1710, 1712, 1715, 1716, 3403, 3404, 3405, 3409, 3441, 3465, 3466; and Title 16, Conservation, §§ 18e, 407d) shall be applicable only with respect to the period beginning with the effective date of this Part, and the rates specified in section 1650 (a), section 1807 (b), section 2004, section 2800 (g), and section 3190 of the Internal Revenue Code shall not apply with respect to such period. This Part shall take effect on October 1, 1941."

§ 3192. Floor stocks tax on wines—(a) Floor stocks tax.

Upon all wines upon which the internal-revenue tax imposed by law has been paid, and which on October 1, 1941, are held and intended for sale or for use in the manufacture or production of an article intended for sale, there shall be levied, assessed, collected, and paid a floor stocks tax at rates equal to the increases in rates of tax (over the defense tax rates) made applicable to such articles by section 534 of the Revenue Act of 1941.[1]

(b) Returns.

Every person required by subsection (a) to pay any floor stocks tax shall, on or before January 1, 1942, under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe, make a return and pay such tax. Payment of the tax shown to be due may be extended to a date not later than August 1, 1942, upon the filing of a bond for payment thereof in such form and amount and with such surety or sureties as the Commissioner, with the approval of the Secretary, may prescribe.

(c) Laws applicable.

All provisions of law, including penalties, applicable in respect of the taxes imposed by section 3030 (a) shall, insofar as applicable and not inconsistent with this subsection, be applicable with respect to the floor stocks tax imposed by subsection (a). (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 534 (c), 55 Stat. 709.)

[1] Act Sept. 20, 1941, § 534, cited to text, which affected this section and section 3030 (a) (1) (A), (a) (2) of this title.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 536 thereof.

§ 3193. 1942 floor stocks tax on wines—(a) Floor stocks tax.

Upon all wines upon which the internal-revenue tax imposed by law has been paid, and which on the effective date of Title VI of the Revenue Act of 1942[1] are held and intended for sale or for use in the manufacture or production of an article intended for sale, there shall be levied, assessed, collected, and paid a floor stocks tax at rates equal to the increases in rates of tax made applicable to such articles by section 604 of the Revenue Act of 1942.[2]

(b) Returns.

Under such regulations as the Commissioner with the approval of the Secretary shall prescribe, every person required by subsection (a) to pay any floor stocks tax shall, on or before the end of the thirtieth day following the effective date of Title VI of the Revenue Act of 1942[1] make a return and shall, on or before the first day of the third month following such effective date, pay such tax. Payment of the tax shown to be due may be extended to a date not later than the first day of the tenth month following the effective date of Title VI of the Revenue Act of 1942,[1] upon the filing of a bond for payment thereof in such form and amount and with such surety or sureties as the Commissioner, with the approval of the Secretary, may prescribe.

(c) Laws applicable.

All provisions of law, including penalties, applicable in respect of the taxes imposed by section 3030 (a) shall, insofar as applicable and not inconsistent with this subsection, be applicable with respect to the floor stocks tax imposed by subsection (a). (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 604 (c), 56 Stat. 973.)

[1] The effective date of Title VI of Revenue Act of 1942 is the same as the date in the effective date note under this section.

[2] Act Oct. 21, 1942, cited to text, affecting this section and section 3030 (a) (1) (A), (a) (2), of this title.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Chapter 27.—OCCUPATIONAL TAXES

SUBCHAPTER A.—SPECIAL PROVISIONS

PART IX.—COIN-OPERATED AMUSEMENT AND GAMING DEVICES (NEW)

Sec.
3267. Tax on coin-operated amusement and gaming devices.
(a) Rate.
(b) Definition.
(c) Applicability of administrative provisions.
(d) Effective date of tax.

PART X.—BOWLING ALLEYS, AND BILLIARD AND POOL TABLES (NEW)

3268. Tax on bowling alleys, and billiard and pool tables.
(a) Rate.
(b) Effective date of tax.

SUBCHAPTER A.—SPECIAL PROVISIONS

PART IV.—REPEALED

§§ 3215–3217. Repealed. Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 619, 56 Stat. 979.

EFFECTIVE DATE

The repeal of sections 3215–3217 by act Oct. 21, 1942, was made effective on the first day of the first month which begins more than ten days after Oct. 21, 1942, by section 601 of said act.

PART V.—NARCOTICS

§ 3222. Exemption from tax and registration.

Production, sale, or transfer of opium poppies by licensed persons as exempt, see section 188h of Title 21, Food and Drugs.

PART VII.—LIQUOR

§ 3250. Tax—(a) Wholesale dealers in liquors—(1) In general.

Wholesale dealers in liquors shall pay a special tax of $110.

* * * * *

(b) Retail dealers in liquors—(1) In general.

Except as provided in paragraph (3) of subsection (e), retail dealers in liquors shall pay a special tax of $27.50.

* * * * *

(c) Brewers—(1) In general.

Brewers shall pay $110 in respect of each brewery: *Provided,* That any brewer of less than 500 barrels a year shall pay the sum of $55.

* * * * *

(d) Wholesale dealers in malt liquors—(1) In general.

Wholesale dealers in malt liquors shall pay a special tax of $55.

* * * * *

(e) Retail dealers in malt liquors—(1) In general.

Retail dealers in malt liquors shall pay a special tax of $22.

* * * * *

(3) Persons selling to entertainments and outings.

Notwithstanding the provisions of this part, each person making sales of fermented malt liquor or wine to the members, guests, or patrons of bona-fide fairs, reunions, picnics, carnivals, or other similar outings, and each fraternal, civic, church, labor, charitable, benevolent, or ex-service men's organization making sales of fermented malt liquor or wine on the occasion[1] of any kind of entertainment, dance, picnic, bazaar, or festival held by it, if such person or organization is not otherwise engaged in business as a wholesale or retail liquor dealer or as a wholesale or retail malt liquor dealer, shall pay, before any such sales are made and in lieu of the special taxes imposed by paragraph (1) of this subsection and of subsection (b) a special tax of $2.20 as a retail dealer in malt liquors, if fermented malt liquor only is sold, or a special tax of $2.20 as a retail dealer in liquors if wine only, or wine and fermented malt liquor only, are sold for each calendar month in which any such sales are made.

* * * * *

(f) Rectifiers—(1) Rate of tax.

Rectifiers of distilled spirits shall pay a special tax of $220: *Provided,* That any rectifier of less than 500 barrels a year, counting 40 gallons of proof spirits to the barrel, shall pay $110.

* * * * *

(j) Manufacturers of stills—(1) In general.

Manufacturers of stills shall each pay a special tax of $55, and $22 for each still or worm for distilling made by him.

* * * * *

(*l*) Manufacturers or producers of designated nonbeverage products—(1) In general.

Any person using distilled spirits produced in a domestic registered distillery or industrial alcohol plant and fully tax-paid in the manufacture or production of medicines, medicinal preparations, food products, flavors, or flavoring extracts which are unfit for beverage purposes and are sold or otherwise transferred for use for other than beverage purposes upon payment of a special tax per annum, shall be eligible for drawback as hereinafter provided for.

(2) [Rate of tax.]

Such special tax per annum shall be graduated in amount as follows: (a) for total annual withdrawals not exceeding 25 proof gallons, $25 per annum; (b) for total annual withdrawals not exceeding 50 proof gallons, $50 per annum; (c) for total annual withdrawals of 50 proof gallons or more, $100 per annum.

(3) Requirements.

Such person shall register annually with the Commissioner; keep such books and records as may be necessary to establish the fact that distilled spirits purchased by him and fully tax-paid were used in the manufacture or production of medicines, medicinal preparations, food products, flavors, or flavoring extracts which were unfit for use for beverage purposes; and shall be subject to such rules and regulations in relation thereto as the Commissioner, with the approval of the Secretary, shall prescribe to secure the Treasury of the United States against frauds.

(4) Investigate powers of commissioner.

The Commissioner, for the purpose of ascertaining the correctness of any claim filed under this subsection is authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon the matters required to be alleged in the claim, and may require the attendance of the person filing the claim or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to any matter covered by the claim, with power to administer oaths to such person or persons.

(5) Drawback.

A drawback at the rate of $3.75 on each proof gallon shall be allowed on distilled spirits tax-paid and used as provided in this subsection and be due and payable quarterly upon filing of a proper claim with the Commissioner. No claim under this subsection shall be allowed unless filed with the Commissioner within the three months next succeeding the quarter for which the drawback is claimed. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (11)–(17), 55 Stat. 707; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 602 (f), 56 Stat. 972.)

[1] So in original. Probably should read "occasion."

AMENDMENTS

1942—Subsec. (*l*) was added by act Oct. 21, 1942, cited to text.

1941—Act Sept. 20, 1941, cited to text, increased the rates specified in this section, as follows:

Subsec. (a) (1), from $100 to $110;
Subsec. (b) (1), from $25 to $27.50;
Subsec. (c) (1), from $100 to $110, and from $50 to $55;
Subsec. (d) (1), from $50 to $55;
Subsec. (e) (1), from $20 to $22;
Subsec. (e) (3), from $2 to $2.20;
Subsec. (f) (1), from $200 to $220, and from $100 to $110;
Subsec. (j), from $50 to $55, and from $20 to $22.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

PART IX.—COIN-OPERATED AMUSEMENT AND GAMING DEVICES (NEW)

Part was added by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 555, 55 Stat. 722, which was made effective on Oct. 1, 1941, by section 558 of that act.

§ 3267. Tax on coin-operated amusement and gaming devices—(a) Rate.

Every person who maintains for use or permits the use of, on any place or premises occupied by him, a coin-operated amusement or gaming device shall pay a special tax as follows:

(1) $10 per year in the case of a device defined in clause (1) of subsection (b);

(2) $100 per year, in the case of a device defined in clause (2) of subsection (b); and

(3) $10 or $100, as the case may be, for each additional device so maintained or the use of which is so permitted. If one such device is replaced by another, such other device shall not be considered an additional device.

(b) Definition.

As used in this Part, the term "coin-operated amusement and gaming devices" means (1) any amusement or music machine operated by means of the insertion of a coin, token, or similar object, and (2) so-called "slot" machines which operate by means of insertion of a coin, token, or similar object and which, by application of the element of chance, may deliver, or entitle the person playing or operating the machine to receive, cash, premium, merchandise, or tokens. The term does not include bona fide vending machines in which are not incorporated gaming or amusement features. For the purposes of this section, a vending machine operated by means of the insertion of a 1 cent coin, which, when it dispenses a prize, never dispenses a prize of a retail value of, or entitles a person to receive a prize of a retail value of, more than 5 cents, and if the only prize dispensed is merchandise and not cash or tokens shall be classified under clause (1) and not under clause (2).

(c) Applicability of administrative provisions.

An operator of a place or premises who maintains for use or permits the use of any coin-operated device shall be considered, for the purposes of subchapter B, to be engaged in a trade or business in respect of each such device.

(d) Effective date of tax.

With respect to the year ending June 30, 1942, no tax shall be payable under this part for any period prior to October 1, 1941. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 555, 55 Stat. 722, and amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 617 (a, b), 56 Stat. 978.)

AMENDMENTS

1942—Subsecs. (a) (2) and (3), and (b) were amended by act Oct. 21, 1942, cited to text, which substituted "$100" for "$50" in pars. (2) and (3) of subsec. (a) and amended subsec. (b) in its entirety.

EFFECTIVE DATE

Section 617 (c) of act Oct. 21, 1942, cited to text, provided as follows:

"(c) The amendments made by this section shall be first applicable as follows:

"(1) In the case of machines the rate of tax on which is increased, to the year beginning July 1, 1943.

"(2) In the case of machines not subject to tax prior to such amendments, no tax shall be payable with respect to any period before the effective date of this title (Title VI).

"(3) In the case of machines if the limitation on the amount of the prize dispensed is 5 cents, to the year beginning July 1, 1942."

The amendments made by title VI of act Oct. 21, 1942, of which section 617 thereof is a part, were made generally effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

PART X.—BOWLING ALLEYS, AND BILLIARD AND POOL TABLES (NEW)

Part was added by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 556, 55 Stat. 723, which was made effective on Oct. 1, 1941, by section 558 of that act.

§ 3268. Tax on bowling alleys, and billiard and pool tables—(a) Rate.

Every person who operates a bowling alley, billiard room, or pool room shall pay a special tax of $10 per year for each bowling alley, billiard table, or pool table. Every building or place where bowls are thrown or where games of billiards or pool are played, except in private homes, shall be regarded as a bowling alley, billiard room, or pool room, respectively.

(b) Effective date of tax.

With respect to the year ending June 30, 1942, no tax shall be payable under this part for any period prior to October 1, 1941. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 556, 55 Stat. 723.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

Chapter 28.—PROVISIONS COMMON TO MISCELLANEOUS TAXES

SUBCHAPTER B.—PROVISIONS OF SPECIAL APPLICATION TO THE PHILIPPINES, VIRGIN ISLANDS, AND PUERTO RICO

PART I.—PHILIPPINE ISLANDS

§ 3341. Shipments from the United States.

* * * * *

(c) Draw-back of tax paid in the United States.

All provisions of law for the allowance of drawback of internal revenue tax on articles exported from the United States are, so far as applicable, extended to like articles upon which an internal revenue tax has been paid when shipped from the United States to the Philippine Islands. (As amended July 22, 1941, ch. 314, § 1, 55 Stat. 602.)

AMENDMENTS

1941—Subsec. (c) amended by act July 22, 1941, cited to text, which omitted words "existing on March 4, 1915" after words "All provisions of law."

§ 3343. Deposit of internal revenue collections.

CROSS REFERENCES

Payment of certain custom duties on articles brought from the Philippines to be covered into general fund of the Treasury of the United States, see section 1248 (e) of Title 48, Territories and Insular Possessions.

PART II.—VIRGIN ISLANDS

§ 3351. Shipments from the United States.

* * * * *

(c) Draw-back of tax paid in the United States.

All provisions of law for the allowance of drawback of internal revenue tax on articles exported from the United States are, so far as applicable, extended to like articles upon which an internal revenue tax has been paid when shipped from the United States to the Virgin Islands. (As amended July 22, 1941, ch. 314, § 2, 55 Stat. 602.)

AMENDMENTS

1941—Subsec. (c) was added by act July 22, 1941, cited to text.

PART III.—PUERTO RICO

§ 3361. Shipments from the United States.

* * * * *

(c) Draw-back of tax paid in the United States.

All provisions of law for the allowance of drawback of internal revenue tax on articles exported from the United States are, so far as applicable, extended to like articles upon which an internal revenue tax has been paid when shipped from the United States to Puerto Rico, Guam, or American Samoa. (As amended July 22, 1941, ch. 314, § 3, 55 Stat. 602.)

AMENDMENTS

1941—Subsec. (c) was amended by act July 22, 1941, cited to text, which omitted words "in effect March 4, 1915," following words "All provisions of law" and added at end words "Guam, or American Samoa."

SUBTITLE C.—MANUFACTURERS' EXCISE AND IMPORT TAXES AND TEMPORARY TAXES

Subtitle heading was amended by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 503, 55 Stat. 706.

Chapter 29.—MANUFACTURERS' EXCISE AND IMPORT TAXES

SUBCHAPTER A.—MANUFACTURERS' EXCISE TAXES

3406. Excise taxes imposed by the Revenue Act of 1941 (New).

SUBCHAPTER C.—GENERAL ADMINISTRATIVE PROVISIONS

3453. Existing contracts (New).
(a) Tax payable by vendee.
(b) Tax paid to vendor.

SUBCHAPTER A.—MANUFACTURERS' EXCISE TAXES

§ 3400. Tax on tires and inner tubes—(a) Tax.

There shall be imposed upon the following articles sold by the manufacturer, producer, or importer, a tax at the following rates:

(1) Tires wholly or in part of rubber, 5 cents a pound on total weight (exclusive of metal rims or rim bases), to be determined under regulations prescribed by the Commissioner with the approval of the Secretary.

(2) Inner tubes (for tires) wholly or in part of rubber, 9 cents a pound on total weight, to be determined under regulations prescribed by the Commissioner with the approval of the Secretary.

(b) Floor stocks tax.

Upon tires and inner tubes subject to tax under subsection (a) of the type used on vehicles subject to tax under section 3403 (a) or (b) which on October 1, 1941, are held for sale by any person there shall be levied, assessed, collected, and paid a floor stocks tax at the rate of 2½ cents per pound in the case of tires and 4½ cents per pound in the case of inner tubes. The tax shall apply to tires and inner tubes held for sale on, or in connection with, or held for use in the manufacture or production of, articles the sale of which will be subject to tax under section 3403 (a) or (b). The tax shall not apply to tires and inner tubes held for sale by the manufacturer, producer, or importer thereof, and to tires and inner tubes the sale of which will be subject under the provisions of sections 3444 (a) (2) and 3445 to the manufacturers' tax on tires and inner tubes. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 535, 55 Stat. 709.)

AMENDMENTS

1941—Subsec. (a), formerly entire section, was designated "(a) Tax" and pars. (1) and (2) thereof were amended by act Sept. 20, 1941, § 535 (c), (a), (b), respectively, cited to text. Amendments to pars. (1) and (2) substituted "5 cents" for "2¼ cents" and "9 cents" for "4 cents", respectively.

Subsec. (b) was added by act Sept. 20, 1941, § 535 (c), cited to text.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 536 thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

§ 3401. Tax on toilet preparations, etc.

TERMINATION OF TAX

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 552 (b), 55 Stat. 720, which was made effective on Oct. 1, 1941, by section 558 thereof, provided as follows: "The tax imposed by section 3401 of the Internal Revenue Code shall not apply to articles sold on or after October 1, 1941."

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

§ 3403. Tax on automobiles, etc.

(a) Automobile truck chassis, automobile truck bodies, automobile bus chassis, automobile bus bodies, truck and bus trailer and semitrailer chassis, truck and bus trailer and semitrailer bodies, tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer (including in each of the above cases parts or accessories therefor sold on or in connection therewith or with the sale thereof), 5 per centum. A sale of an automobile truck, bus, or truck or bus trailer or semitrailer, shall, for the purposes of this subsection, be considered to be a sale of the chassis and of the body.

(b) Other automobile chassis and bodies, chassis and bodies for trailers or semitrailers suitable for use in connection with passenger automobiles, and motorcycles (including in each case parts or accessories therefor sold on or in connection therewith or with the sale thereof), except tractors, 7 per centum. A sale of an automobile, trailer, or semitrailer shall, for the purposes of this subsection, be considered to be a sale of the chassis and of the body.

(c) Parts or accessories (other than tires and inner tubes and other than radios) for any of the articles enumerated in subsection (a) or (b), 5 per centum. For the purposes of this subsection and subsections (a) and (b), spark plugs, storage batteries, leaf springs, coils, timers, and tire chains, which are suitable for use on or in connection with, or as component parts of, any of the articles enumerated in subsection (a) or (b), shall be considered parts or accessories for such articles, whether

or not primarily adapted for such use. This subsection shall not apply to chassis or bodies for automobile trucks or other automobiles. Under regulations prescribed by the Commissioner, with the approval of the Secretary, the tax under this subsection shall not apply in the case of sales of parts or accessories by the manufacturer, producer, or importer to a manufacturer or producer of any of the articles enumerated in subsection (a) or (b). If any such parts or accessories are resold by such vendee otherwise than on or in connection with, or with the sale of, an article enumerated in subsection (a) or (b) and manufactured or produced by such vendee, then for the purposes of this section the vendee shall be considered the manufacturer or producer of the parts or accessories so resold.

* * * * *

(e) If tires or inner tubes on which tax has been imposed under this chapter are sold on or in connection with, or with the sale of, a chassis, body, or motorcycle, there shall (under regulations prescribed by the Commissioner, with the approval of the Secretary) be credited against the tax under this section an amount equal to, in the case of an article taxable under subsection (a), 5 per centum, and in the case of an article taxable under subsection (b), 7 per centum—

(1) of the purchase price (less, in the case of tires, the part of such price attributable to the metal rim or rim base) if such tires or inner tubes were taxable under section 3400 (relating to tax on tires, inner tubes, or automobile radios) or, in the case of automobile radios, if such radios were taxable under section 3404; or

(2) if such tires, inner tubes, or automobile radios were taxable under section 3444 (relating to use by manufacturer, producer, or importer) then of the price (less, in the case of tires, the part of such price attributable to the metal rim or rim base) at which such or similar tires, inner tubes, or automobile radios are sold, in the ordinary course of trade, by manufacturers, producers, or importers thereof, as determined by the Commissioner. In lieu of the rates of credit of 5 per centum and 7 per centum above provided, the rates, respectively, for the following periods, shall be as follows:

(A) With respect to the period after June 30, 1940, and before the effective date of the increase in tax on automobiles made by the Revenue Act of 1941,[1] 2½ per centum and 3½ per centum; and

(B) With respect to the period before July 1, 1940, 2 per centum and 3 per centum.

(f) Repealed. Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 544 (d), 55 Stat. 712.

(As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, §§ 544, 553 (d), 55 Stat. 711, 721.)

[1] Revenue Act of 1941 is act Sept. 20, 1941, cited to text.

AMENDMENTS

1941—Subsecs. (a), (b), and first sentence of (c) were amended by act Sept. 20, 1941, § 544 (a), (a), and (b), respectively, cited to text.

Subsec. (e) was amended by act Sept. 20, 1941, §§ 544 (c), 553 (d), cited to text. The former amended the subsection generally and the latter inserted matter relating to automobile radios.

Subsec. (f) was repealed by act Sept. 20, 1941, § 544 (d), cited to text.

EFFECTIVE DATE

Act Sept. 20, 1941, § 544, cited to text and affecting subsecs. (a), (b), (c), (e), and (f) of this section, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof. Section 553 (d) of that act, also cited, and which affected subsec. (e) of this section, was made effective on Oct. 1, 1941, by section 558 thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

§ 3404. Tax on radio receiving sets, phonographs, phonograph records, and musical instruments.

There shall be imposed upon the following articles (including in each case, except in the case of musical instruments, parts or accessories therefor sold on or in connection with the sale thereof) sold by the manufacturer, producer, or importer a tax equivalent to 10 per centum of the price for which sold:

(a) Radio receiving sets, automobile radio receiving sets, combination radio and phonograph sets, and phonographs.

(b) Chassis, cabinets, tubes, reproducing units, power packs, antennae of the "built-in" type, and phonograph mechanisms, which are suitable for use on or in connection with, or as component parts of, any of the articles enumerated in subsection (a), whether or not primarily adapted for such use.

(c) Phonograph records.

(d) Musical instruments. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 545, 55 Stat. 712.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

ORGANS UNDER CONTRACT BEFORE OCT. 1, 1941

Act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 610, 56 Stat. 977, provided as follows: "The tax under section 3404 (d) of the Internal Revenue Code shall not apply to the sale of an organ sold under a bona fide written contract entered into before October 1, 1941, and tax paid with respect to the sale of an organ under such a contract may be refunded, subject to the provisions of section 3443 (d) of the Internal Revenue Code."

§ 3405. Tax on mechanical refrigerators and self-contained air-conditioning units.

There shall be imposed on the following articles (including in each case parts or accessories therefor sold on or in connection with the sale thereof) sold by the manufacturer, producer, or importer a tax equivalent to 10 per centum of the price for which sold:

(a) Refrigerators.

Household type refrigerators (for single or multiple cabinet installations) having, or being primarily designed for use with, a mechanical refrigerat-

ing unit operated by electricity, gas, kerosene, or gasoline.

(b) Refrigerating apparatus.

Cabinets, compressors, condensers, evaporators, expansion units, absorbers, and controls for, or suitable for use as parts of or with, household type refrigerators of the kind described in subsection (a) except when sold as component parts of complete refrigerators or refrigerating or cooling apparatus.

(c) Air-conditioners.

Self-contained air-conditioning units. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 546, 55 Stat. 713; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 614, 56 Stat. 978.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

§ 3406. Excise taxes imposed by the Revenue Act of 1941—(a) Imposition.

There shall be imposed on the following articles, sold by the manufacturer, producer, or importer, a tax equivalent to the rate, on the price for which sold, set forth in the following paragraphs (including in each case parts or accessories of such articles sold on or in connection therewith, or with the sale thereof):

(1) Sporting goods.

Badminton nets; badminton rackets (measuring 22 inches over-all or more in length); badminton racket frames (measuring 22 inches over-all or more in length); badminton racket string; badminton shuttlecocks, badminton standards; baseballs; baseball bats (measuring 26 inches or more in length); baseball body protectors and shin guards; baseball gloves and mitts; baseball masks; basketballs; billiard and pool tables (measuring 45 inches over-all or more in length); billiard and pool balls and cues for such tables; bowling balls and pins; boxing gloves, masks, head guards, and ear guards; clay pigeons; cricket balls; cricket bats; croquet balls and mallets; curling stones; deck tennis rings, nets, and posts; fencing equipment; fishing rods, creels, reels, and artificial lures, baits, and flies; footballs; football harness; football helmets; golf bags (measuring 26 inches or more in length); golf balls; golf clubs (measuring 30 inches or more in length); gymnasium equipment and apparatus; hockey balls; hockey pucks; hockey sticks (measuring 30 inches or more in length); indoor baseballs; indoor baseball bats (measuring 26 inches or more in length); indoor baseball gloves and mitts; lacrosse balls; lacrosse sticks; mass balls; polo balls; polo mallets; push balls; skates; skis; ski poles; snow shoes; snow toboggans and sleds; soccer balls; softball balls; softball bats (measuring 26 inches or more in length); softball gloves and mitts; squash balls; squash rackets (measuring 22 inches over-all or more in length); squash racket frames (measuring 22 inches over-all or more in length); squash racket string; tennis balls; table tennis tables, balls, nets, and paddles; tennis nets; tennis rackets (measuring 22 inches over-all or more in length); tennis racket frames (measuring 22 inches over-all or more in length); tennis racket string; track hurdles; traps for throwing clay pigeons; vaulting poles, cross bars, and standards; volley balls, nets, and standards; water polo balls and goals; and wrestling head harness; 10 per centum.

(2) Luggage.

Trunks, valises, traveling bags, suitcases, hat boxes for use by travelers, fitted toilet cases (not including contents), and other travelers' luggage, and leather and imitation leather brief cases, 10 per centum.

(3) Electric, gas, and oil appliances.

Electric direct motor-driven fans and air circulators; electric, gas, or oil water heaters; electric flat irons; electric air heaters (not including furnaces); electric immersion heaters; electric heating pads and blankets; electric, gas, or oil appliances of the type used for cooking, warming, or keeping warm food or beverages for consumption on the premises; electric mixers, whippers, and juicers; and household type electric vacuum cleaners; 10 per centum.

(4) Photographic apparatus.

Cameras (except cameras weighing more than four pounds exclusive of lens and accessories) and lenses, photographic apparatus and equipment, and any apparatus or equipment designed especially for use in the taking of photographs or motion pictures or in developing, printing, or enlarging photographs or motion pictures, 25 per centum; unexposed photographic films (including motion picture films but not including X-ray film), photographic plates and sensitized paper, 15 per centum.

(5) Electric signs.

Neon-tube signs, electric signs, and electric advertising devices, 10 per centum.

(6) Business and store machines.

Adding machines, addressing machines, autographic registers, bank proof machines, billing machines, bookkeeping machines, calculating machines, card punching machines, cash registers, except cash registers of the type used in registering over-the-counter retail sales, change making machines, check writing machines, check signing machines, check canceling machines, check perforating machines, check cutting machines, check dating machines, other check protector machine devices, computing machines, coin counters, dictographs, dictating machine record shaving machines, dictating machines, duplicating machines, embossing machines, envelope opening machines, erasing machines, folding machines, fanfold machines, fare registers, fare boxes, listing machines, line-a-time and similar machines, mailing machines,

multigraph machines, multigraph typesetting machines, multigraph type justifying machines, numbering machines, portable paper fastening machines, pay roll machines, pencil sharpeners, postal permit mailing machines, punch card machines, sorting machines, stencil cutting machines, shorthand writing machines, sealing machines, tabulating machines, ticket counting machines, ticket issuing machines, typewriters, transcribing machines, time recording devices, and combinations of any of the foregoing, 10 per centum.

(7) Rubber articles.

Articles of which rubber is the component material of chief weight, 10 per centum. The tax imposed under this paragraph shall not be applicable to footwear, articles designed especially for hospital or surgical use, or articles taxable under any other provision of this chapter.

(8) Washing machines.

Washing machines of the kind used in commercial laundries, 10 per centum. No tax shall be imposed under this paragraph on washing machines of the household type.

(9) Optical equipment.

Refractometers; spectrometers; spectroscopes; colorimeters; polariscopes; optical measuring instruments; telescopic sights; projection lenses and prisms; optical machinery; microscopes; telescopes; photo-micro and micro-projection apparatus; fire control optical instruments; and searchlight mirrors and reflectors; 10 per centum.

(10) Electric light bulbs and tubes.

Electric light bulbs and tubes, not including articles taxable under any other provision of this subchapter, 5 per centum.

(b) Exemption if article taxable as jewelry.

No tax shall be imposed under this section on any article taxable under section 2400 (relating to jewelry tax).

(c) Effective date.

This section shall take effect on October 1, 1941. (Added Sept. 21, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 551, 55 Stat. 716, and amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, §§ 607, 615, 56 Stat. 976, 978.)

AMENDMENTS

1942—Subsecs. (4) and (6) were amended by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

TERMINATION OF TAXES UNDER SUBSECS. (a) (5, 7–9)

Section 611 of act Oct. 21, 1942, cited to text, provided as follows:

"The taxes imposed by the following provisions shall not apply to the sale, by the manufacturer, producer, or importer, after the effective date of this Title (title VI of Revenue Act of 1942), of the articles taxable under such provisions:

"(a) Section 3406 (a) (5) of the Internal Revenue Code (relating to tax on electric signs).

"(b) Section 3406 (a) (7) of the Internal Revenue Code (relating to tax on rubber articles).

"(c) Section 3406 (a) (8) of the Internal Revenue Code (relating to tax on washing machines).

"(d) Section 3406 (a) (9) of the Internal Revenue Code (relating to tax on optical equipment)."

The effective date of title VI of Revenue Act of 1942, referred to in preceding note, is the same as the effective date of act Oct. 21, 1942, as shown in second paragraph of effective date note under this section.

§ 3407. Tax on firearms, shells, and cartridges.

There shall be imposed upon firearms, shells, and cartridges, sold by the manufacturer, producer, or importer, a tax equivalent to 11 per centum of the price for which so sold. The tax imposed by this section shall not apply (1) to articles sold for the use of the United States, any State, Territory, or possession of the United States, any political subdivision thereof, or the District of Columbia, or (2) to pistols and revolvers.

The taxes imposed by this section shall not apply to any firearm on which the tax provided by section 2720 has been paid.

The provisions of section 3452 (relating to expiration of taxes) shall not apply to the tax imposed by this section. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (18), 55 Stat. 707.)

AMENDMENTS

1941—Act Sept. 20, 1941, cited to text, substituted "11 per centum" for "10 per centum".

EFFECTIVE DATE

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

§ 3409. Tax on matches—(a) Manufacturers' tax.

There shall be imposed upon matches sold by the manufacturer, producer, or importer, a tax of 2 cents per 1,000 matches, except that in the case of fancy wooden matches and wooden matches having a stained, dyed, or colored stick or stem, packed in boxes or in bulk, the tax shall be 5½ cents per 1,000 matches.

(b) Floor stocks tax.

On matches subject to tax under subsection (a) which, on October 1, 1941, are held and intended for sale, or for disposition in connection with the sale of other articles, there shall be levied, assessed, collected, and paid a floor stocks tax at the rate of 2 cents per thousand matches. The tax shall not apply to matches in retail stocks held at the place where intended to be sold or disposed of. The tax shall not apply to matches held for sale by the manufacturer, producer, or importer thereof, nor to fancy wooden matches or wooden matches having a stained, dyed, or colored stick or stem. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 547, 55 Stat. 713.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

§ 3411. Tax on electrical energy for domestic or commercial consumption.

(a) There shall be imposed upon electrical energy sold for domestic or commercial consumption and not for resale a tax equivalent to 3⅓ per centum of the price for which so sold, to be paid by the vendor under such rules and regulations as the Commissioner, with the approval of the Secretary, shall prescribe. The sale of electrical energy to an owner or lessee of a building, who purchases such electrical energy for resale to the tenants therein, shall for the purposes of this section be considered as a sale for consumption and not for resale, but the resale to the tenant shall not be considered a sale for consumption.

(b) The provisions of sections 3441, 3444, and 3447 shall not be applicable with respect to the tax imposed by this section.

(c) No tax shall be imposed under this section upon electrical energy sold to the United States or to any State or Territory, or political subdivision thereof, or the District of Columbia. None of the provisions of this section shall apply to publicly owned electric and power plants, or to electric and power plants or systems owned and operated by cooperative or nonprofit corporations engaged in rural electrification. The right to exemption under this subsection shall be evidenced in such manner as the Commissioner, with the approval of the Secretary, may, by regulation, prescribe. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (19), 55 Stat. 707.)

AMENDMENTS

1941—Act Sept. 20, 1941, cited to text, substituted "3⅓ per centum" for "3 per centum".

EFFECTIVE DATE

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

§ 3412. Tax on gasoline.

(a) There shall be imposed on gasoline sold by the producer or importer thereof, or by any producer of gasoline, a tax of 1½ cent a gallon, except that under regulations prescribed by the Commissioner with the approval of the Secretary the tax shall not apply in the case of sales to a producer of gasoline. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (20), 55 Stat. 707.)

AMENDMENTS

1941—Subsec. (a) was amended by act Sept. 20, 1941, cited to text, which substituted "1½ cents" for "1 cent."

EFFECTIVE DATE

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

§ 3413. Tax on lubricating oils.

There shall be imposed upon lubricating oils sold in the United States by the manufacturer or producer a tax at the rate of 6 cents a gallon, to be paid by the manufacturer or producer. Every person liable for tax under this section shall register and file bond as provided in section 3412 (d). Under regulations prescribed by the Commissioner with the approval of the Secretary, no tax shall be imposed under this section upon lubricating oils sold to a manufacturer or producer of lubricating oils for resale by him, but for the purposes of this chapter such vendee shall be considered the manufacturer or producer of such lubricating oils. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (21), 55 Stat. 707; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 608, 56 Stat. 977.)

AMENDMENTS

1942—Rate changed from 4½ to 6 cents by act Oct. 21, 1942, cited to text.

1941—Act Sept. 20, 1941, cited to text, substituted "4½ cents" for "4 cents".

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

SUBCHAPTER B.—IMPORT TAXES

PART I.—SPECIAL PROVISIONS

§ 3425. Copper.

SUSPENSION OF TAX ON SCRAP METALS DURING NATIONAL EMERGENCY

Act Mar. 13, 1942, ch. 180, 56 Stat. 171, provided "That no duties or import taxes shall be levied, collected, or payable under the Tariff Act of 1930, as amended, or under section 3425 of the Internal Revenue Code, with respect to scrap iron, scrap steel, as defined in paragraph 301 of the Tariff Act of 1930 (U. S. C., Title 19, sec. 1001, par. 301), relaying and rerolling rails, or nonferrous-metal scrap entered for consumption or withdrawn from warehouse for consumption during the period beginning with the day following the date of enactment of this Act and ending with the termination of the unlimited national emergency proclaimed by the President on May 27, 1941 [Proc. No. 2487, set out in note at beginning of Appendix to Title 50, War]."

SUBCHAPTER C.—GENERAL ADMINISTRATIVE PROVISIONS

§ 3440. Definition of sale.

For the purposes of this chapter the lease of an article (including any renewal or any extension of a lease or any subsequent lease of such article) by the manufacturer, producer, or importer shall be considered a taxable sale of such article. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 553 (a), 55 Stat. 720.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 3441. Sale price.

* * * * *

(c) (1) In the case of (A) a lease, (B) a contract for the sale of an article wherein it is provided that the price shall be paid by installments and title to the article sold does not pass until a future date notwithstanding partial payment by installments, (C) a conditional sale, or (D) a chattel mortgage arrangement wherein it is provided that the sales price shall be paid in installments, there shall be paid upon each payment with respect to the article that portion of the total tax which is proportionate to the portion of the total amount to be paid represented by such payment.

(2) In the application of paragraph (1) to the articles with respect to which the rate of tax is increased by the Revenue Act of 1941 [1] or by the Revenue Act of 1940,[2] where the lease, contract of sale, or conditional sale, and delivery thereunder—

(A) was made before July 1, 1940, the total tax referred to in paragraph (1) shall be the tax at the rate in force on June 30, 1940, and not at any greater rate; or

(B) was made after June 30, 1940, and before October 1, 1941, the total tax referred to in paragraph (1) shall be the tax at the rate in force on September 30, 1941, and not at any greater rate.

(3) Despite the provisions of paragraph (1), no tax shall be imposed with respect to any article not taxable under the law in existence on the day before the date of the enactment of the Revenue Act of 1941,[1] if with respect to such article the lease, contract for sale, or conditional sale, and delivery thereunder, was made before October 1, 1941. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 549, 55 Stat. 715; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 618 (b), 56 Stat. 979.)

* * * * *

[1] Revenue Act of 1941 is act Sept. 20, 1941, cited to text.
[2] Revenue Act of 1940 is act June 25, 1940, ch. 419, 54 Stat. 516.

AMENDMENTS

1942—Subsec. (c) (1) was amended by act Oct. 21, 1942, cited to text, which inserted clause (D).

1941—Subsec. (c) was amended by act Sept. 20, 1941, cited to text.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to, the period beginning with Oct. 1, 1941, by section 550 (a) thereof.

§ 3442. Tax-free sales.

Under regulations prescribed by the Commissioner with the approval of the Secretary, no tax under this chapter shall be imposed with respect to the sale of any article—

(1) for use by the vendee as material in the manufacture or production of, or as a component part of, an article enumerated in this chapter;

(2) for resale by the vendee for such use by his vendee, if such article is in due course so resold;

(3) for the exclusive use of the United States, any State, Territory of the United States, or any political subdivision of the foregoing, or the District of Columbia.

For the purposes of this chapter the manufacturer or producer to whom an article is sold under paragraph (1) or resold under paragraph (2) shall be considered the manufacturer or producer of such article. The provisions of paragraphs (1) and (2) shall not apply with respect to tires, inner tubes, or automobile radios taxable under section 3404. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 553 (d), 55 Stat. 721.)

AMENDMENTS

1941—Act Sept. 20, 1941, cited to text, inserted matter relating to automobile radios taxable under section 3404.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 3443. Credits and refunds.

(a) * * *

(1) to a manufacturer or producer, in the amount of any tax under this chapter which has been paid with respect to the sale of any article (other than a tire, inner tube, or automobile radio taxable under section 3404) purchased by him and used by him as material in the manufacture or production of, or as a component part of, an article with respect to which tax under this chapter has been paid, or which has been sold free of tax by virtue of section 3442, relating to tax-free sales.

* * * * *

(3) * * *

* * * * *

(A) * * *

* * * * *

(v) in the case of unexposed motion picture films, used or resold for use in the making of news reel motion picture films. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 553 (c), (d), 55 Stat. 721.)

* * * * *

AMENDMENTS

1941—Subsec. (a) (1) was amended and subsec. (a) (3) (A) (v) was added by act Sept. 20, 1941, § 553 (d), (c), respectively, cited to text.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 3444. Use by manufacturer, producer, or importer.

(a) If—

(1) any person manufactures, produces, or imports an article (other than a tire, inner tube, or automobile radio taxable under section 3404) and uses it (otherwise than as material in the manufacture or production of, or as a component part of, another article to be manufactured or produced by him which will be taxable under this chapter or sold free of tax by virtue of section 3442, relating to tax-free sales); or

(2) any person manufactures, produces, or imports a tire, inner tube, or automobile radio taxable under section 3404 and sells it on or in connection with, or with the sale of, an article taxable under section 3403 (a) or (b), relating to the tax on automobiles, or uses it;

he shall be liable for tax under this chapter in the same manner as if such article was sold by him, and the tax (if based on the price for which the article is sold) shall be computed on the price at which such or similar articles are sold, in the ordinary course of trade, by manufacturers, producers, or importers thereof, as determined by the Commissioner. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 553 (d), 55 Stat. 721.)

* * * * *

AMENDMENTS

1941—Subsecs. (a) (1) and (a) (2) were amended by act Sept. 20, 1941, cited to text, which inserted matter relating to automobile radios taxable under section 3404.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 3452. Repealed. Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 501, 55 Stat. 706.

§ 3453. Existing contracts—(a) Tax payable by vendee.

If (1) any person has, prior to the effective date of Part V of Title V of the Revenue Act of 1941,[1] made a bona fide contract for the sale on or after such date, of any article with respect to the sale of which a tax is imposed by that Act or an existing rate of tax is increased by that Act, and (2) such contract does not permit the adding to the amount to be paid under such contract of the whole of such tax or increased rate of tax, then (unless the contract prohibits such addition) the vendee shall, in lieu of the vendor, pay so much of the tax as is not so permitted to be added to the contract price.

(b) Tax paid to vendor.

Taxes payable by the vendee shall be paid to the vendor at the time the sale is consummated, and shall be collected and paid to the United States by the vendor in the same manner as provided in section 3467. In case of failure or refusal by the vendee to pay such taxes to the vendor, the vendor shall report the facts to the Commissioner who shall cause collection of such taxes to be made from the vendee. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 553 (b), 55 Stat. 721.)

[1] Sections 551–558 of act Sept. 20, 1941, cited to text. Effective on Oct. 1, 1941, by section 558 thereof.

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

Chapter 30.—TRANSPORTATION AND COMMUNICATION

SUBCHAPTER C.—TRANSPORTATION OF PERSONS (New)

Sec.
3469. Tax on transportation of persons, etc.
(a) Transportation.
(b) Exemption of certain trips.
(c) Seats, berths, etc.
(d) Returns and payment.
(e) Extensions of time.
(f) Exemptions.

SUBCHAPTER E.—TRANSPORTATION OF PROPERTY (New)

3475. Transportation of property.

SUBCHAPTER A.—TRANSPORTATION OF OIL BY PIPE LINE

0. Tax—(a) Computation and payment.

There shall be imposed upon all transportation of crude petroleum and liquid products thereof by pipe line—

(1) A tax equivalent to 4½ per centum of the amount paid for such transportation, to be paid by the person furnishing such transportation.

(2) In case no charge for transportation is made, either by reason of ownership of the commodity transported or for any other reason, a tax equivalent to 4½ per centum of the fair charge for such transportation, to be paid by the person furnishing such transportation.

(3) If (other than in the case of an arm's length transaction) the payment for transportation is less than the fair charge therefor, a tax equivalent to 4½ per centum of such fair charge, to be paid by the person furnishing such transportation.

* * * * *

(c) Exempt transportation.

For the purposes of this section, the term "transportation" shall not include any movement through lines of pipe within the premises of a refinery, a bulk plant, a terminal, or a gasoline plant, if such movement is not a continuation of a taxable transportation. The crossing of rights-of-way, streets, highways, railroads, levees, or narrow bodies of water, in connection with such a movement, shall not of itself constitute such movement as being "transportation." (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, §§ 502, 521 (a) (22), 55 Stat. 706, 707; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 616, 56 Stat. 978.)

AMENDMENTS

1942—Subsec. (c) was added by act Oct. 21, 1942, cited to text.

1941—Subsec. (a) was amended by act Sept. 20, 1941, §§ 502, 521 (a) (22), cited to text. Former struck out "originating before July 1, 1945" at end of opening paragraph, and latter substituted "4½ per centum" for "4 per centum."

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

SUBCHAPTER B.—TELEGRAPH, TELEPHONE, RADIO, AND CABLE FACILITIES

§ 3465. Imposition and rate of tax.

(a) There shall be imposed:

(1) Telephone and telegraph, etc.

(A) On the amount paid within the United States for each telephone or radio telephone message or conversation for which the toll charge is more than 24 cents, a tax equal to 20 per centum of the amount so paid. If a bill is rendered the taxpayer for the services described in this subparagraph, the amount upon which the tax shall be based shall be the sum of all such charges included in the bill, and the tax shall not be based upon the charge for each item, separately, included in the bill.

(B) On the amount paid within the United States for each telegraph, cable, or radio dispatch or message a tax equal to 15 per centum of the amount so paid, except that in the case of each international telegraph, cable, or radio dispatch or message the rate shall be 10 per centum. If a bill is rendered the taxpayer for the services described in this subparagraph, the amount upon which the tax at each of the rates in this subparagraph shall be based shall be the sum of all such charges at that rate included in the bill, and the tax shall not be based upon the charge for each item, separately, included in the bill.

If the tax under subparagraph (A) or (B) is paid by inserting coins in coin-operated telephones, the tax shall be computed to the nearest multiple of 5 cents, except that where the tax is midway between multiples of 5 cents, the next higher multiple shall apply. Only one payment of a tax imposed by subparagraph (A) or (B) shall be required notwithstanding the lines or stations of one or more persons are used in the transmission of such dispatch, message, or conversation.

(2) Leased wires, etc.

(A) A tax equivalent to 15 per centum of the amount paid for leased wire, teletypewriter, or talking circuit special service, but not including an amount paid for leased wire, teletypewriter, or talking circuit special service used exclusively in rendering a service taxable under subparagraph (B).

(B) A tax equivalent to 5 per centum of the amount paid for any wire and equipment service (including stock quotation and information services, burglar alarm or fire alarm service, and all other similar services, but not including service described in subparagraph (A)).

The tax shall apply under this paragraph whether or not the wires or services are within a local exchange area.

(3) Local telephone service.

A tax equivalent to 10 per centum of the amount paid by subscribers for local telephone service and for any other telephone service in respect of which a tax is not payable under paragraph (1) or (2). Amounts paid for the installation of instruments, wires, poles, switchboards, apparatus, and equipment shall not be considered amounts paid for service. Service paid for by inserting coins in coin-operated telephones available to the public shall not be subject to the tax imposed by this paragraph, except that where such coin-operated telephone service is furnished for a guaranteed amount, the amounts paid under such guarantee plus any fixed monthly or other periodic charge shall be subject to the tax.

(b) This section shall not apply to the amount paid for so much of the service described in paragraph (2) of subsection (a) as is utilized in the conduct, by a common carrier or telephone or telegraph company or a radio broadcasting station or network, of its business as such. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 548, 55 Stat. 714; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 606 (a), 56 Stat. 975.)

AMENDMENTS

1942—Act Oct. 21, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Section 606 (b) of act Oct. 21, 1942, cited to text, provided as follows:

"(b) (1) The amendments to section 3465 (a) (1) made by subsection (a) shall be applicable only with respect to the period beginning with the effective date of this title (Title VI of Revenue Act of 1942).

"(2) The amendments to section 3465 (a) (2) and (3) made by subsection (a) shall apply only to amounts paid pursuant to bills rendered after the effective date of this title (Title VI of Revenue Act of 1942) for service for which no previous bill was rendered. Where bills rendered after the effective date of this title (Title VI of Revenue Act of 1942) include charges for services previously rendered, the amendments shall not apply to such service as was rendered more than two months before the effective date of this title (Title VI of Revenue Act of 1942), and the provisions of section 3465 in effect at the time such prior service was rendered shall be applicable to the amounts paid for such service."

The effective date of title VI of act Oct. 21, 1942, referred to in quoted paragraphs above, was provided for by section 601 of said act, which read: "This title shall take effect on the first day of the first month which begins more than 10 days after the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.)."

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof. However, section 550 (c) and (d) of that act provided as follows:

"(c) Despite the provisions of subsection (a), the amendment of section 3465 (a) (2) made by section 548 of this Act (relating to tax on leased-wire, etc., services) shall be applicable only to amounts paid on or after such effective date for services rendered, on or after October 1, 1941, and the provisions of such subsection before its amendment by section 548 shall be applicable with respect to the period before October 1, 1941.

"(d) Despite the provisions of subsection (a), section 3465 (a) (3) of the Internal Revenue Code (relating to tax on telephone bills), added to the Internal Revenue Code by section 548 of this Act, shall apply only to the amounts paid in pursuance of bills rendered, after October 5, 1941, for services for which no previous bill was rendered. Such section 3465 (a) (3) shall not apply to amounts paid for services otherwise taxable under section 3465 (a) (1) which were rendered before October 6, 1941; nor to amounts paid for services otherwise taxable under section 3465 (a) (2) which were rendered or paid for before October 6, 1941."

§ 3466. Exemption from tax.

(a) No tax shall be imposed under section 3465 upon any payment received for services or facilities furnished to the United States or to any State or Territory, or political subdivision thereof, or the District of Columbia.

(b) No tax shall be imposed under section 3465 (a) (1) and (2) upon any payment received from any person for services or facilities utilized in the collection of news for the public press, or a news ticker service furnishing a general news service similar to that of the public press, or radio broadcasting, or in the dissemination of news through the public press, or a news ticker service furnishing a general news service similar to that of the public press, or by means of radio broadcasting, if the charge for such services or facilities is billed in writing to such person. Section 3465 (a) (3) shall not be construed as imposing a tax on services and facilities described in section 3465 (a) (1) or (2) which are exempt from tax under this subsection.

(c) The right to exemption under this section shall be evidenced in such manner as the Commissioner with the approval of the Secretary may by regulation prescribe. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 548, 55 Stat. 714.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on, and applicable only with respect to the period beginning with, Oct. 1, 1941, by section 550 (a) thereof.

SUBCHAPTER C.—TRANSPORTATION OF PERSONS (New)

Subchapter was added by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 554 (b), 55 Stat. 721, section 554 (a) of which act redesignated former subchapter C to be "D". Said act Sept. 20, 1941, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 3469. Tax on transportation of persons, etc.—(a) Transportation.

There shall be imposed upon the amount paid within the United States, on or after October 10, 1941, for the transportation, on or after such effective date, of persons by rail, motor vehicle, water, or air, within or without the United States, a tax equal to 10 per centum of the amount so paid. Such tax shall apply to transportation by motor vehicles having a passenger seating capacity of less than ten adult passengers, including the driver, only when such vehicle is operated on an established line.

(b) Exemption of certain trips.

The tax imposed by subsection (a) shall not apply to amounts paid for transportation which do not exceed 35 cents, to amounts paid for commutation or season tickets for single trips of less than thirty miles, or to amounts paid for commutation tickets for one month or less.

(c) Seats, berths, etc.

There shall be imposed upon the amount paid within the United States for seating or sleeping accommodations in connection with transportation with respect to which a tax is imposed by subsection (a) a tax equivalent to 10 per centum of the amount so paid.

(d) Returns and payment.

The taxes imposed by this section shall be paid by the person making the payment subject to the tax. Each person receiving any payment specified in subsection (a) or (c) shall collect the amount of the tax imposed from the person making such payment, and shall, on or before the last day of each month, make a return, under oath, for the preceding month, and pay the taxes so collected to the collector in the district in which his principal place of business is located, or if he has no principal place of business in the United States, to the collector at Baltimore, Maryland. Such returns shall contain such information and be made in such manner as the Commissioner with the approval of the Secretary may by regulations prescribe.

(e) Extensions of time.

The Commissioner may extend the time for making returns and paying the taxes collected, under such rules and regulations as he shall prescribe with the approval of the Secretary, but no such extension shall be for more than ninety days.

(f) Exemptions.

(1) Governmental exemption.

The tax imposed by this section shall not apply to the payment for transportation or facilities furnished to the United States, or to any State or Territory, or political subdivision thereof, or the District of Columbia.

(2) Exemption of members of military and naval service.

The tax imposed by this section shall not apply to the payment for transportation or facilities furnished under special tariffs providing for fares of not more than 1¼ cents per mile applicable to round trip tickets sold to personnel of the United States Army, Navy, Marine Corps, and Coast Guard traveling in uniform of the United States, or to members of the military or naval forces of any of the other United Nations traveling in uniform of such nation, at their own expense when on official leave, furlough, or pass, including authorized cadets and midshipmen, issued on presentation of properly executed certificate. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 554 (b), 55 Stat. 721; and amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 609, 56 Stat. 977.)

AMENDMENTS

1942—Subsecs. (a) and (c) were amended by act Oct. 21, 1942, cited to text, which inserted "10 per centum" for "5 per centum" and subsec. (f) (2) was amended by same act which inserted "or to members * * * of such nation."

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective on the first day of the first month which began more than ten days after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 601 thereof.

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

CROSS REFERENCES

Stamp tax under chapter 11 of this title not to apply where taxable under this section, see note under said chapter 11, preceding section 1801.

SUBCHAPTER D.—ADMINISTRATIVE PROVISIONS

This subchapter, formerly subchapter C, was redesignated "D" by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 554 (a), 55 Stat. 721, which was made effective on Oct. 1, 1941, by section 558 thereof.

§ 3471. Refunds and credits.

(a) Credit or refund of any overpayment of tax imposed by Subchapter B, Subchapter C, or Subchapter E may be allowed to the person who collected the tax and paid it to the United States if such person establishes, to the satisfaction of the Commissioner, under such regulations as the Commissioner with the approval of the Secretary may prescribe, that he has repaid the amount of such tax to the person from whom he collected it, or obtained the consent of such person to the allowance of such credit or refund.

* * * * *

(c) Any person making a refund of any payment on which tax under Subchapter B, Subchapter C, or Subchapter E has been collected, may repay therewith the amount of tax collected on such payment, and the amount of tax so repaid may be credited against the tax under any subsequent return. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 554 (d) (2), 55 Stat. 722; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 620 (b), 56 Stat. 980.)

AMENDMENTS

1942—Subsecs. (a) and (c) were amended by act Oct. 21, 1942, cited to text, which inserted "or Subchapter E" in each. Section 620 (b) of said act purported to amend subsecs. (a) and (b) but subsecs. (a) and (c) were probably intended.

1941—Subsecs. (a) and (c) were amended by act Sept. 20, 1941, cited to text, which inserted "or subchapter C" after "subchapter B" wherever occurring.

EFFECTIVE DATE

Act Oct. 21, 1942, cited to text, was made effective by section 620 (c) thereof as follows: "(c) The amendments made by this section (to sections 3471 and 3475) shall take effect on the first day of the first month which begins more than thirty days after the date of the enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.)"

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

§ 3472. Regulations.

The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 554 (d) (3), 55 Stat. 722.)

AMENDMENTS

1941—Act Sept. 20, 1941, cited to text, struck out "of subchapters A and B" preceding "of this chapter."

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

SUBCHAPTER E.—TRANSPORTATION OF PROPERTY (New)

AMENDMENTS

This subchapter was added by act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 620 (a), 56 Stat. 979.

§ 3475. Transportation of property—(a) Tax.

There shall be imposed upon the amount paid within the United States after the effective date of this section for the transportation, on or after such effective date, of property by rail, motor vehicle, water, or air from one point in the United States to another, a tax equal to 3 per centum of the amount so paid, except that, in the case of coal, the rate of tax shall be 4 cents per short ton. Such tax shall apply only to amounts paid to a person engaged in the business of transporting property for hire, including amounts paid to a freight forwarder, express company, or similar person, but not including amounts paid by a freight forwarder, express company, or similar person for transportation with respect to which a tax has previously been paid under this section. In the case of property transported from a point without the United States to a point within the United States the tax shall apply to the amount paid within the United States for that part of the transportation which takes place within the United States. The tax on the transportation of coal shall not apply to the transportation of coal with respect to which there has been a previous taxable transportation.

(b) Exemption of government transportation.

The tax imposed under this section shall not apply to amounts paid by or to the United States or any agency or instrumentality of the United States for the transportation of property.

(c) Returns and payment.

The tax imposed by this section shall be paid by the person making the payment subject to the tax. Each person receiving any payment specified in subsection (a) shall collect the amount of the tax imposed from the person making such payment, and shall, on or before the last day of each month, make a return, under oath, for the preceding month, and pay the taxes so collected to the collector in the district in which his principal place of business is located, or if he has no principal place of business in the United States, to the collector at Baltimore, Maryland. Such returns shall contain such information and be made in such manner as the Commissioner with the approval of the Secretary may by regulations prescribe.

(d) Extensions of time.

The Commissioner may extend the time for making returns and paying the taxes collected, under such rules and regulations as he shall prescribe

with the approval of the Secretary, but no such extension shall be for more than ninety days.

(e) Registration.

Every person engaged in the business of transporting property for hire, including freight forwarders, express companies, and similar persons, shall, on or before the sixtieth day after the effective date of this section, or within sixty days after first engaging in the business of transportation of property for hire, register his name and his place or places of business with the collector in the district in which is located the principal place of business of such person. Every such person who fails to register within the period specified shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than $50. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title VI, § 620 (a), 56 Stat. 979.)

EFFECTIVE DATE

Section 620 (c) of act Oct. 21, 1942, cited to text, provided as follows: "(c) The amendments made by this section (to sections 3471 and 3475) shall take effect on the first day of the first month which begins more than thirty days after the date of the enactment of this Act. (Oct. 21, 1942, 4:30 p. m., E. W. T.)."

Chapter 31.—DOCUMENTS AND OTHER INSTRUMENTS

§ 3481. Transfer of bonds—(a) Imposition of tax.

On all sales, or agreements to sell, or memoranda of sales or deliveries of, or transfers of legal title to any of the instruments mentioned or described in section 1801 and of a kind the issue of which is taxable thereunder, whether made by any assignment in blank or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale (whether entitling the holder in any manner to the benefit of such instrument or not), on each $100 of face value or fraction thereof, 5 cents: *Provided,* That it is not intended by this chapter to impose a tax upon an agreement evidencing a deposit of instruments as collateral security for money loaned thereon, which instruments are not actually sold, nor upon the delivery or transfer for such purpose of instruments so deposited: *Provided further,* That the tax shall not be imposed upon deliveries or transfers to a broker for sale, nor upon deliveries or transfers by a broker to a customer for whom and upon whose order he has purchased same, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further,* That the tax shall not be imposed upon deliveries or transfers from a fiduciary to a nominee of such fiduciary, or from one nominee of such fiduciary to another, if such instruments continue to be held by such nominee for the same purpose for which they would be held if retained by such fiduciary, or from the nominee to such fiduciary, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further,* That where the change of ownership is by transfer of the instrument the stamp shall be placed upon the instrument; and in cases of an agreement to sell or where the transfer is by delivery of the instrument assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers. Any person liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person, who makes any such sale, or who in pursuance of any such sale delivers any certificate or evidence of the sale of any such instrument, or bill or memorandum thereof, as herein required, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding $1,000, or be imprisoned not more than six months, or both.

* * * * *

(b) Transfers by operation of law.

No delivery or transfer under subsection (a) not otherwise exempt shall be exempt because effected by operation of law. The tax under subsection (a) shall not be imposed upon any delivery or transfer—

(1) From a decedent to his executor or administrator.

(2) From a minor to his guardian, or from a guardian to his ward upon attaining majority.

(3) From an incompetent to his committee or similar legal representative, or from a committee or similar legal representative to a former incompetent upon removal of disability.

(4) From a bank, trust company, financial institution, insurance company, or other similar entity, or nominee, custodian, or trustee therefor, to a public officer or commission, or person designated by such officer or commission or by a court, in the taking over of its assets, in whole or part, under State or Federal law regulating or supervising such institutions, nor upon redelivery or retransfer by any such transferee or successor thereto.

(5) From a bankrupt or person in receivership due to insolvency to the trustee in bankruptcy or receiver, from such receiver to such trustee, or from such trustee to such receiver, nor upon redelivery or retransfer by any such transferee or successor thereto.

(6) From a transferee under paragraphs (1) to (5), inclusive, to his successor acting in the same capacity, or from one such successor to another.

(7) From a foreign country or national thereof to the United States or any agency thereof, or to the government of any foreign country, directed pursuant to the authority vested in the President by section 5 (b) of the Trading with the Enemy Act (40 Stat. 415), as amended by the First War Powers Act (55 Stat. 838).[1]

(8) From trustees to surviving, substituted, succeeding, or additional trustees of the same trust.

(9) Upon the death of a joint tenant or tenant by the entireties, to the survivor or survivors.

No exemption shall be granted under this section unless the delivery or transfer is accompanied by a certificate setting forth such facts as the Commissioner, with the approval of the Secretary, may by regulation prescribe. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, §§ 504, 521 (a) (23), 55 Stat. 706, 707; Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 506 (b) (2), (g), 56 Stat. 958.)

[1] 50 U. S. C. App. § 5.

AMENDMENTS

1942—Subsec. (a) was amended by act Oct. 21, 1942, cited to text, by striking out a proviso which related to transfers in connection with a reorganization as defined in section 112 of Revenue Act of 1932.

Subsec. (b) was added by act Oct. 21, 1942, cited to text. Former subsec. (b) was repealed by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 504, 55 Stat. 706.

1941—Subsec. (a) was amended by act Sept. 20, 1941, § 521 (a) (23), cited to text, which substituted "5 cents" for "4 cents" in first paragraph.

Subsec. (b) was repealed by act Sept. 20, 1941, § 504, cited to text.

EFFECTIVE DATE

Amendment of subsec. (a) by act Oct. 21, 1942, cited to text, was made applicable to deliveries or transfers after Oct. 21, 1942, 4:30 p. m., E. W. T., by section 506 (h) (7) of said act.

Subsec. (b) as added by act Oct. 21, 1942, cited to text, was made applicable to deliveries and transfers on or after the thirtieth day after Oct. 21, 1942, by section 506 (h) (2) of said act.

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

§ 3482. Conveyances.

Deed, instrument, or writing, (unless deposited in escrow before April 1, 1932), whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds $100 and does not exceed $500, 55 cents; and for each additional $500 or fractional part thereof, 55 cents. This section shall not apply to any instrument or writing given to secure a debt. (As amended Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, §§ 505, 521 (a) (24), 55 Stat. 706, 707.)

AMENDMENTS

1941—Act Sept. 20, 1941, §§ 505, 521 (a) (24), cited to text, respectively struck out "delivered before July 1, 1945" preceding parenthesis, and substituted "55 cents" for "50 cents".

EFFECTIVE DATE

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see section 1650 (a) of this title and notes.

Chapter 32.—SUGAR

SUBCHAPTER C.—GENERAL PROVISIONS

§ 3508. Termination of taxes.

No tax shall be imposed under this chapter on the manufacture, use, or importation of sugar after June 30, 1945. (As amended Dec. 26, 1941, ch. 638, § 5, 55 Stat. 873.)

Chapter 33.—BITUMINOUS COAL

§ 3527. Termination of tax.

The taxes imposed by this chapter shall not apply to the sale or other disposal, after April 25, 1943, of bituminous coal. (As amended Apr. 11, 1941, ch. 64, § 1 (b), 55 Stat. 134.)

Chapter 33A.—USE OF MOTOR VEHICLES AND BOATS (New)

Sec.

3540. Tax on use of motor vehicles and boats.
(a) Imposition of tax.
(b) Definitions.
(c) Proration of tax.
(d) One payment per year.
(e) Evidence of tax payment.
(f) Manner of collection.
(g) Cooperation of Post Office Department.
(h) Sale of stamps by private persons.
(i) Penalties for unlawful use.
(j) Exempt uses.

Chapter was added by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 557, 55 Stat. 723, which was made effective on Oct. 1, 1941, by section 558 of that act.

§ 3540. Tax on use of motor vehicles and boats—(a) Imposition of tax.

There shall be imposed upon the use of motor vehicles and boats a tax, with respect to each year in which such use occurs, at the following rates:

(1) Motor vehicles—$5.

(2) Boats.—

Over-all length 16 feet or over but not over 28 feet, $5.

Over-all length over 28 feet but not over 50 feet, $10.

Over-all length over 50 feet but not over 100 feet, $40.

Over-all length over 100 feet but not over 150 feet, $100.

Over-all length over 150 feet but not over 200 feet, $150.

Over-all length over 200 feet, $200.

Such tax, in the case of a motor vehicle, shall be paid by the person in whose name the motor vehicle is, or is required to be, registered under the law of the State, Territory, or the District of Columbia in which such motor vehicle is, or is required to be, registered. Such tax, in the case of a boat, shall be paid by the owner of the boat. The tax imposed by this section shall not apply to any use before February 1, 1942, and use before such date shall not be considered to be use within the meaning of this section.

(b) Definitions.

For the purposes of this section—

(1) The term "year" means the year beginning July 1.

(2) The term "motor vehicle" means all motor vehicles of the kind chiefly used for highway transportation.

(3) The term "boat" means all boats propelled by machinery, sail, or both, measuring sixteen feet or more in over-all length, owned by a citizen or resident of the United States. Such term does not include boats used chiefly for trade, or commercial fishing, or boats used without profit by any benevolent, charitable, or religious organization exclusively for furnishing aid, comfort, or relief to seamen, or boats used by the sea scouts department of the Boy Scouts of America chiefly for training scouts in seamanship.

(4) The term "use" in the case of the use of a motor vehicle means use on the public highways.

(c) Proration of tax.

If in any year the first use of the motor vehicle or boat is after July 31 the tax shall be reckoned proportionately from the first day of the month in which such use occurs to and including the 30th day of June following.

(d) One payment per year.

If the tax imposed by this section is paid with respect to any motor vehicle or boat for any year no further tax shall be imposed for such year with respect to such motor vehicle or boat.

(e) Evidence of tax payment.

The payment of the tax imposed by this section shall be evidenced by such suitable stamp, sticker, or tag of such form, which shall be affixed to the motor vehicle or boat in such manner, as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

(f) Manner of collection.

The place, time, and manner of making payment of the tax, and of furnishing such stamp, sticker, or tag shall be such as may be provided in regulations prescribed by the Commissioner with the approval of the Secretary.

(g) Cooperation of Post Office Department.

The Commissioner shall furnish to the Postmaster General without prepayment a suitable quantity of stamps, stickers, or tags to be distributed to and kept on sale by postmasters in the United States. The Postmaster General may require each such postmaster to give additional or increased bond as postmaster for the value of the stamps, stickers, or tags furnished to him, and each such postmaster shall deposit the receipts from the sale of such stamps, stickers, or tags to the credit of and render accounts to the Postmaster General at such times and in such form as he may by regulations prescribe. The Postmaster General shall at least once monthly transfer all collections from this source to the Treasury as internal-revenue collections. The Postmaster General is authorized to cooperate to the fullest extent possible with the Commissioner in the sale of such stamps, stickers, or tags and in forwarding to the Commissioner or to the collector of internal revenue such blanks or forms as the Commissioner may determine necessary to the collection of the tax. There are authorized to be appropriated such sums as may be necessary to enable the Secretary of the Treasury to advance from time to time to the Postmaster General such sums as the Postmaster General may show shall be required for the expenses of the Post Office Department in performing in the District of Columbia and elsewhere all services required by this section.

(h) Sale of stamps by private persons.

If the Commissioner provides for the sale of stamps, stickers, or tags by persons not officers or employees of the United States he may require bond, with sufficient sureties, in a sum to be fixed by the Commissioner, conditioned for the faithful return, whenever required, of all quantities or amounts undisposed of, and for the payment for, all quantities or amounts sold or not remaining on hand. The Commissioner, with the approval of the Secretary, may from time to time make such regulations as he may find necessary to insure the safekeeping or prevention of illegal use of all such stamps, stickers, or tags.

(i) Penalties for unlawful use.

Any person liable for the tax under this section who uses or permits the use of the motor vehicle or boat before tax has been paid shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than $25 or imprisoned for not more than thirty days, or both. Any person who uses or operates a motor vehicle or boat at a time when the stamp, sticker, or tag does not appear on the motor vehicle or boat in the manner provided in the regulations prescribed under subsection (e) or (f) shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than $25.

(j) Exempt uses.

The tax imposed by this section shall not apply to the use of a motor vehicle or boat by the United States, a State, Territory, the District of Columbia, or a political subdivision of any of the foregoing. (Added Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 557, 55 Stat. 723.)

EFFECTIVE DATE

Act Sept. 20, 1941, cited to text, was made effective on Oct. 1, 1941, by section 558 thereof.

SUBTITLE D.—GENERAL ADMINISTRATIVE PROVISIONS

INVESTIGATION OF NONESSENTIAL FEDERAL EXPENDITURES

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VI, § 601, 55 Stat. 726, provided as follows:

"(a) There is hereby established a committee to investigate Federal expenditures (hereinafter referred to as the 'committee'), to be composed of (1) three members of the Senate Committee on Finance and three members of the Senate Committee on Appropriations, to be appointed by the President of the Senate; (2) three members of the House Committee on Ways and Means and three members of the House Committee on Appropriations, to be appointed by the Speaker of the House of Representatives; and (3) the Secretary of the Treasury, and the Director of the Bureau of the Budget. A vacancy in the committee shall not affect the power of the remaining members to execute the functions of the committee, and shall be filled in the same manner as the original selection. A majority of the committee shall constitute a quorum, and the powers conferred upon them by this section may be exercised by a majority vote.

"(b) It shall be the duty of the committee to make a full and complete study and investigation of all expenditures of the Federal Government with a view to recommending the elimination or reduction of all such expenditures deemed by the committee to be nonessential. The committee shall report to the President and to the Congress the results of its study, together with its recommendations, at the earliest practicable date.

"(c) The committee, or any duly authorized subcommittee thereof, is authorized to hold such hearings, to sit and act at such times and places, to employ such experts and such clerical and other assistants, to require by subpena or otherwise the attendance of such witnesses and the production of such books, papers, and documents, to administer such oaths, to take such testimony, and to make such expenditures, as it deems advisable. The provisions of sections 102 to 104, inclusive, of the Revised Statutes (Title 2, §§ 192, 193, 194) shall apply in case of any failure of any witness to comply with any subpena, or to testify when summoned under the authority of this section.

"(d) The committee is authorized to utilize the services, information, facilities, and personnel of the departments and agencies of the Government.

"(e) There is hereby authorized to be appropriated, the sum of $10,000, or so much thereof as may be necessary, to carry out the provisions of this section.

"(f) All authority conferred by this section shall terminate upon the submission of the committee's final report."

Additional $10,000 for this committee was authorized by act Oct. 26, 1942, ch. 629, title II, 56 Stat. 994.

Chapter 36.—COLLECTION

SUBCHAPTER B.—LIEN FOR TAXES

§ 3672. Validity against mortgagees, pledgees, purchasers, and judgment creditors—(a) Invalidity of lien without notice.

Such lien shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the collector—

(1) Under State or Territorial laws.

In the office in which the filing of such notice is authorized by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law authorized the filing of such notice in an office within the State or Territory; or

(2) With clerk of district court.

In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law authorized the filing of such notice in an office within the State or Territory; or

(3) With clerk of District Court of the United States for the District of Columbia.

In the office of the clerk of the District Court of the United States for the District of Columbia, if the property subject to the lien is situated in the District of Columbia. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 505, 56 Stat. 957.)

Chapter 37.—ABATEMENTS, CREDITS, AND REFUNDS

§ 3771. Interest on overpayments.

(d) Claims based on deduction for bad debts or worthless securities.

If credit or refund of any part of an overpayment would be barred under section 322 (b), except for paragraph (5) thereof, or under section 322 (d), except for clause (2) thereof, no interest shall be allowed or paid with respect to such part of the overpayment for any period beginning after the expiration of the period of limitation provided in section 322 (b) (1) for filing claim for credit or refund of such part of the overpayment and ending at the expiration of six months after the date on which the claim was filed or, in case no claim was filed and the overpayment was found by the Board, ending at the time the petition was filed with the Board.

(e) Claims based on carry-back of loss or credit.

If the Commissioner determines that any part of an overpayment is attributable to the inclusion in computing the net operating loss deduction for the taxable year of any part of the net operating loss for a succeeding taxable year or to the inclusion in computing the unused excess profits credit adjustment for the taxable year of any part of the unused excess profits credit for a succeeding taxable year, no interest shall be allowed or paid with respect to such part of the overpayment for any period before the filing of a claim for credit or refund of such part of the overpayment or the filing of a petition with the Board, whichever is earlier.

(e) Tax withheld at source.

For date of payment in respect of tax withheld at source under Part II of Subchapter D, see section 322 (e). (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, §§ 124 (c), 153 (d), 172 (f) (5), 56 Stat. 820, 848, 894.)

AMENDMENTS

1942—Subsec. (d) was amended by act Oct. 21, 1942, cited to text.

Subsec. (e), set out first, was added by act Oct. 21, 1942, § 153 (d), cited to text, and subsec. (e), set out second, was added by act Oct. 21, 1942, § 172 (f) (5), also cited.

EFFECTIVE DATE

Amendment by act Oct. 21, 1942, § 124 (c), cited to text, adding subsec. (d) thereto, was made effective with respect to taxable years beginning after Dec. 31, 1938, by section 124 (d) thereof.

Amendment by act Oct. 21, 1942, § 153 (d) cited to text, adding subsec. (e) set out first therein, was made applicable to taxable years beginning after Dec. 31, 1940, by section 153 (e) thereof.

Amendment by act Oct. 21, 1942, § 172 (f) (5), cited to text, adding subsec. (e) set out second therein, was made effective Jan. 1, 1943, applicable to all wages (as defined in Part II of Subchapter D) paid on or after such date, by section 172 (g) thereof.

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 3772. Suits for refund.

(d) Suits against collector a bar.

A suit against a collector (or former collector) or his personal representative for the recovery of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected shall be treated as if the United States had been a party to such suit in applying the doctrine of res judicata in all suits instituted after June 15, 1942, in respect of any internal revenue tax, and in all proceedings in the Board and on review of decisions of the Board where the petition to the Board was filed after such date. (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 503, 56 Stat. 956.)

DERIVATION

R. S. § 3226, as amended by acts Feb. 27, 1877, ch. 69, § 1, 19 Stat. 248; Nov. 23, 1921, ch. 136, § 1318, 42 Stat. 314 (repealed June 2, 1924, ch. 234, § 1100, 43 Stat. 352); Mar. 4, 1923, ch. 276, § 2, 42 Stat. 1505; June 2, 1924, ch. 234, § 1014 (a), 43 Stat. 343 (repealed Feb. 26, 1926, ch. 27, § 1200, 44 Stat. 125); Feb. 26, 1926, ch. 27, § 1113 (a), 44 Stat. 116; June 6, 1932, ch. 209, § 1103 (a), 47 Stat. 286; June 22, 1936, ch. 690, § 807, 49 Stat. 1745. Said R. S. § 3226 was revised from acts July 13, 1866, ch. 184, § 19, 14 Stat. 152; June 6, 1872, ch. 315, § 44, 17 Stat. 257.

Chapter 38.—MISCELLANEOUS PROVISIONS

Sec.
3802. Exemption of consular officers and employees of foreign states from payment of internal revenue taxes on imported articles (New).
(a) Rule of exemption.
(b) Certificate by Secretary of State.
3803. Separability clause (New).
3804. Time for performing certain acts postponed by reason of war (New).
3805. Income tax due dates postponed in case of China Trade Act corporations (New).
3806. Mitigation of effect of renegotiation of war contracts or disallowance of reimbursement (New).

§ 3797. Definitions

(a) * * *

* * * * *

(15) Military or naval forces of the United States.

The term "military or naval forces of the United States" includes the Marine Corps, the Coast Guard, the Army Nurse Corps, Female, the Women's Army Auxiliary Corps, the Navy Nurse Corps, Female, and the Women's Reserve branch of the Naval Reserve.

* * * * *

(17) Husband and wife.

As used in sections 22 (k), 23 (u), 25 (b) (2) (A), and 171, and the last sentence of section 401 (a) (2), if the husband and wife therein referred to are divorced, wherever appropriate to the meaning of such sections, the term "wife" shall be read "former wife" and the term "husband" shall be read "former husband"; and, if the payments described in such sections are made by or on behalf of the wife or former wife to the husband or former husband instead of vice versa, wherever appropriate to the meaning of such sections, the term "husband" shall be read "wife" and the term "wife" shall be read "husband." (As amended Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title I, § 120 (f), title V, § 511, 56 Stat. 818, 970.)

AMENDMENTS

1942—Subsec. (a), par. (15) was amended, and par. (17) was added by act Oct. 21, 1942, cited to text.

EFFECTIVE DATE

Amendment of subsec. (a), inserting new par. (17), by act Oct. 21, 1942, § 120 (f), cited to text, was made effective by section 120 (g) thereof as follows: "(g) The amendments made by this section (to sections 22 (b) (2), (k), 23 (u), 25 (b) (2) (A), 171 and 3797 (a) (17)) shall be applicable only with respect to taxable years beginning after December 31, 1941; except that if the first taxable year beginning after December 31, 1941, of the husband does not begin on the same day as the first taxable year beginning after December 31, 1941, of the wife, such amendments shall first become applicable in the case of the husband on the first day of the wife's first taxable year beginning after December 31, 1941, regardless of the taxable year of the husband in which such day falls."

TREATY OBLIGATIONS

Section 109 of act Oct. 21, 1942, cited to text, provided as follows: "No amendment made by this title shall apply in any case where its application would be contrary to any treaty obligation of the United States."

§ 3802. Exemption of consular officers and employees of foreign states from payment of internal revenue taxes on imported articles—(a) Rule of exemption.

No internal-revenue tax shall be imposed with respect to articles imported by a consular officer of a foreign state or by an employee of a consulate of a foreign state whether such articles accompany the officer or employee to his post in the United States, its insular possessions, or the Panama Canal Zone,

or are imported by him at any time during the exercise of his functions therein, if—

(1) such officer or employee is a national of the state appointing him and not engaged in any profession, business, or trade within the territory specified in subsection (a);

(2) the articles are imported by the officer or employee for his personal or official use; and

(3) the foreign state grants an equivalent exemption to corresponding officers or employees of the Government of the United States stationed in such foreign state.

(b) Certificate by Secretary of State.

The Secretary of State shall certify to the Secretary of the Treasury the names of the foreign states which grant an equivalent exemption to the consular officers or employees of the Government of the United States stationed in such foreign states. (Added May 9, 1941, ch. 96, 55 Stat. 184.)

RENUMBER

Former section 3802 was renumbered "3803" by act May 9, 1941, cited to text.

§ 3803. Separability clause.

If any provision of this title, or the application thereof to any person or circumstances, is held invalid, the remainder of the title, and the application of such provisions to other persons or circumstances, shall not be affected thereby. (Formerly § 3802, 53 Stat. 173; renumbered § 3803, May 9, 1941, ch. 96, 55 Stat. 184.)

§ 3804. Time for performing certain acts postponed by reason of war—(a) Individuals.

The period of time after December 6, 1941, during which an individual is continuously outside the Americas (if such period is longer than ninety days), and the next ninety days thereafter, shall be disregarded in determining, under the internal revenue laws, in respect of any tax liability (including any interest, penalty, additional amount, or addition to the tax) of such individual—

(1) Whether any of the following acts was performed within the time prescribed therefor:

(A) filing any return of income, estate, or gift tax (except income tax withheld at source and income tax imposed by Chapter 9 or any law superseded thereby);

(B) payment of any income, estate, or gift tax (except income tax withheld at source and income tax imposed by Chapter 9 or any law superseded thereby) or any installment thereof or of any other liability to the United States in respect thereof;

(C) filing a petition with the Board of Tax Appeals for redetermination of a deficiency, or for review of a decision rendered by the Board;

(D) allowance of a credit or refund of any tax;

(E) filing a claim for credit or refund of any tax;

(F) bringing a suit upon any such claim for credit or refund;

(G) assessment of any tax;

(H) giving or making any notice or demand, for the payment of any tax, or with respect to any liability to the United States in respect of any tax;

(I) collection, by the Commissioner or the collector, by distraint or otherwise, of the amount of any liability in respect of any tax;

(J) bringing suit by the United States, or any officer on its behalf, in respect of any liability in respect of any tax; and

(K) any other act required or permitted under the internal revenue laws specified in regulations prescribed under this section by the Commissioner with the approval of the Secretary;

(2) The amount of any credit or refund (including interest).

(b) Other taxpayers and other circumstances.

In any case to which subsection (a) does not apply in which it is determined by the Commissioner, under regulations prescribed by him with the approval of the Secretary, that—

(1) By reason of an individual being outside the Americas, or

(2) By reason of any locality (within or without the Americas) being an area of enemy action or being an area under the control of the enemy, as determined by the Commissioner, or

(3) By reason of an individual in the military or naval forces of the United States being outside the States of the Union and the District of Columbia, it is impossible or impracticable to perform any one or more of the acts specified in subsection (a), then in determining, under the internal-revenue laws whether such act was performed within the time prescribed therefor, in respect of any tax liability (including any interest, penalty, additional amount, or addition to tax) affected by the failure to perform such act within such time, and in determining the amount of any credit or refund (including interest) affected by such failure, there shall be disregarded such period after December 6, 1941, as may be prescribed by such regulations.

(c) Limitation on time to be disregarded.

The period of time disregarded under this section shall not extend beyond whichever of the following dates is the earlier:

(1) the fifteenth day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President; or

(2) in the case of an individual with respect to whom a period of time is disregarded under this section, the fifteenth day of the third month following the month in which an executor, administrator, or a conservator of the estate of such individual qualifies.

(d) Exceptions—(1) Tax in jeopardy; bankruptcy and receiverships; and transferred assets.

Notwithstanding the provisions of subsection (a) or (b), any action or proceeding authorized by section 146 (regardless of the taxable year for which the tax arose), 273, 274, 311, 872, 900, 1013, 1015, 1025, or 3660, as well as any other action or proceeding authorized by law in connection therewith, may be taken, begun, or prosecuted. In any other case in which the Commissioner determines that collection of the amount of any assessment would be jeopardized by delay, the provisions of subsections (a)

and (b) shall not operate to stay collection of such amount by distraint or otherwise as authorized by law. There shall be excluded from any amount assessed or collected pursuant to this paragraph the amount of interest, penalty, additional amount, and addition to the tax, if any, in respect of the period disregarded under subsection (a) or (b). In any case to which this paragraph relates, if the Commissioner or collector is required to give any notice to or make any demand upon any person, such requirement shall be deemed to be satisfied if the notice or demand is prepared and signed, in any case in which the address of such person last known to the Commissioner or collector is in an area for which United States post offices under instructions of the Postmaster General are not, by reason of the war, accepting mail for delivery at the time the notice or demand is signed. In such case the notice or demand shall be deemed to have been given or made upon the date it is signed.

(2) Action taken before ascertainment of right to benefits.

The assessment or collection of any internal revenue tax or of any liability to the United States in respect of any internal revenue tax, or any action or proceeding by or on behalf of the United States in connection therewith, may be made, taken, begun, or prosecuted in accordance with law, without regard to the provisions of subsection (a) or (b), unless prior to such assessment, collection, action, or proceeding it is ascertained that the person concerned is entitled to the benefits of subsection (a) or (b).

(3) Expiration of period of limitations prior to enactment of this section.

This section shall not operate to extend the time for performing any act specified in subsection (a) (1) (G), (H), (I), or (J) if such time under the law in force prior to the date of enactment of this section expired prior to such date.

(e) Definitions.

For purposes of this section—

(1) Americas.

The term "Americas" means North, Central, and South America (including the West Indies but not Greenland), and the Hawaiian Islands.

(2) When individual ceases to be outside Americas or within an area of enemy action.

For the purpose of determining whether any act specified in subsection (a) (1) (G), (H), (I), or (J) was performed within the time prescribed therefor, if any period of time is disregarded under this section by reason of any individual being outside the Americas or within an area of enemy action or control, such individual shall not, if he returns to the Americas or leaves such area after the date of enactment of this section, be deemed to have returned to the Americas or ceased to be within such area before the date upon which the Commissioner receives from such individual a notice thereof in such form as the Commissioner, with the approval of the Secretary, shall by regulations prescribe. A similar rule shall be applied in the case of a member of the military or naval forces of the United States with respect to whom a period of time is disregarded under this section by reason of being outside the States of the Union and the District of Columbia.

(3) When executor, administrator, or conservator qualifies.

For the purpose of determining whether any act specified in subsection (a) (1) (G), (H), (I), or (J) was performed within the time prescribed therefor, the month in which an executor, administrator, or conservator qualifies, if he qualifies after the date of enactment of this section, shall be deemed to be the month in which the Commissioner receives from him a notice thereof in such form as the Commissioner, with the approval of the Secretary, shall by regulations prescribe. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 507 (a), 56 Stat. 961.)

EFFECTIVE DATE

Section 507 (c) of act Oct. 21, 1942, cited to text, provided as follows: "(c) The provisions of sections 3804 and 3805, as added by subsection (a) of this section, shall be effective as if they were enacted on December 7, 1941; except that the phrase 'date of enactment of this section', when used in subsections (d) (3) and (e) (2) and (3) of section 3804, means the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.). Any amount of interest, penalty, additional amount, or addition to the tax otherwise allowable as a refund or credit under the internal-revenue laws (including sections 3805 and 3804, except subsection (d) (2)) may be refunded or credited without regard to section 3804 (d) (2). No interest shall be allowed or paid by the United States upon any amount refunded or credited by reason of this subsection."

LIMITATION OF SECTION UNDER OTHER LAWS

Section 507 (b) (1, 2A) of act Oct. 21, 1942, cited to text, provided as follows:

"(b) (1) The amendments made by this section (adding sections 3804 and 3805 of this title and section 527 of Appendix to Title 50) shall not be construed to shorten any period fixed under the provisions of section 13 or 14 of the Act approved March 7, 1942 (Public Law 490—77th Congress), (50 U. S. C. App. §§ 1013, 1014) within which any act may be done, except that any action or proceeding authorized under section 3804 (d) (1) of the Internal Revenue Code, as well as any other action or proceeding authorized by law in connection therewith, may be taken, begun, or prosecuted without regard to the period so fixed.

"(2) (A) The amendments made by this section (adding sections 3804 and 3805 of this title and section 527 of Appendix to Title 50) shall not be construed to shorten any period fixed under the provisions of section 513 of the Soldiers' and Sailors' Civil Relief Act of 1940 (50 U. S. C. App. § 573) within which any act may be done, except that any action or proceeding authorized under section 3804 (d) (1) of the Internal Revenue Code, as well as any other action or proceeding authorized by law in connection therewith, may be taken, begun, or prosecuted without regard to the period so fixed."

§ 3805. Income tax due dates postponed in case of China Trade Act corporations.

In the case of any taxable year beginning after December 31, 1940, no Federal income tax return of, or payment of any Federal income tax by, any corporation organized under the China Trade Act, 1922 (42 Stat. 849, U. S. C., Title 15, chapter 4), shall become due until the fifteenth day of the sixth month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President. Such due date is prescribed subject to the power of the Commissioner to

extend the time for filing such return or paying such tax, as in other cases. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 507 (a), 56 Stat. 961.)

EFFECTIVE DATE

Section 507 (c) of act Oct. 21, 1942, cited to text, provided as follows: "(c) The provisions of sections 3804 and 3805, as added by subsection (a) of this section, shall be effective as if they were enacted on December 7, 1941; except that the phrase 'date of enactment of this section', when used in subsections (d) (3) and (e) (2) and (3) of section 3804, means the date of enactment of this Act (Oct. 21, 1942, 4:30 p. m., E. W. T.). Any amount of interest, penalty, additional amount, or addition to the tax otherwise allowable as a refund or credit under the internal-revenue laws (including sections 3805 and 3804, except subsection (d) (2)) may be refunded or credited without regard to section 3804 (d) (2). No interest shall be allowed or paid by the United States upon any amount refunded or credited by reason of this subsection."

LIMITATION OF SECTION UNDER OTHER LAWS

See note under section 3804 of this title.

§ 3806. Mitigation of effect of renegotiation of war contracts or disallowance of reimbursement—(a) Reduction for prior taxable year—(1) Excessive profits eliminated for prior taxable year.

In the case of a contract with the United States or any agency thereof, or any subcontract thereunder, which is made by the taxpayer, if a renegotiation is made in respect of such contract or subcontract and an amount of excessive profits received or accrued under such contract or subcontract for a taxable year (hereinafter referred to as "prior taxable year") is eliminated and, in a taxable year ending after December 31, 1941, the taxpayer is required to pay or repay to the United States or any agency thereof the amount of excessive profits eliminated or the amount of excessive profits eliminated is applied as an offset against other amounts due the taxpayer, the part of the contract or subcontract price which was received or was accrued for the prior taxable year shall be reduced by the amount of excessive profits eliminated. For the purposes of this section—

(A) The term "renegotiation" includes any transaction which is a renegotiation within the meaning of section 403 of the Sixth Supplemental National Defense Appropriation Act (Public 528, 77th Cong., 2d Sess.)[1] or such section, as amended, any modification of one or more contracts with the United States or any agency thereof, and any agreement with the United States or any agency thereof in respect of one or more such contracts or subcontracts thereunder.

(B) The term "excessive profits" includes any amount which constitutes excessive profits within the meaning assigned to such term by subsection (a) of section 403 of the Sixth Supplemental National Defense Appropriation Act (Public 528, 77th Cong., 2d Sess.), as amended by the Revenue Act of 1942,[1] any part of the contract price of a contract with the United States or any agency thereof, any part of the subcontract price of a subcontract under such a contract, and any profits derived from one or more such contracts or subcontracts.

(C) The term "subcontract" includes any purchase order or agreement which is a subcontract within the meaning assigned to such term by subsection (a) of section 403 of the Sixth Supplemental National Defense Appropriation Act (Public 528, 77th Cong., 2d Sess.), as amended by the Revenue Act of 1942.[1]

(2) Reduction of reimbursement for prior taxable year.

In the case of a cost-plus-a-fixed-fee contract between the United States or any agency thereof and the taxpayer, if an item for which the taxpayer has been reimbursed is disallowed as an item of cost chargeable to such contract and, in a taxable year beginning after December 31, 1941, the taxpayer is required to repay the United States or any agency thereof the amount disallowed or the amount disallowed is applied as an offset against other amounts due the taxpayer, the amount of the reimbursement of the taxpayer under the contract for the taxable year in which the reimbursement for such item was received or was accrued (hereinafter referred to as "prior taxable year") shall be reduced by the amount disallowed.

(3) Deduction disallowed.

The amount of the payment, repayment, or offset described in paragraph (1) or paragraph (2) shall not constitute a deduction for the year in which paid or incurred.

(4) Exception.

The foregoing provisions of this subsection shall not apply in respect of any contract if the taxpayer shows to the satisfaction of the Commissioner that a different method of accounting for the amount of the payment, repayment, or disallowance clearly reflects income, and in such case the payment, repayment, or disallowance shall be accounted for with respect to the taxable year provided for under such method, which for the purposes of subsections (b) and (c) shall be considered a prior taxable year.

(b) Credit against repayment on account of renegotiation or allowance—(1) General rule.

There shall be credited against the amount of excessive profits eliminated the amount by which the tax for the prior taxable year under Chapter 1, Chapter 2A, Chapter 2D, and Chapter 2E, is decreased by reason of the application of paragraph (1) of subsection (a); and there shall be credited against the amount disallowed the amount by which the tax for the prior taxable year under Chapter 1, Chapter 2A, Chapter 2D, and Chapter 2E, is decreased by reason of the application of paragraph (2) of subsection (a).

(2) Credit for barred year.

If at the time of the payment, repayment, or offset described in paragraph (1) or paragraph (2) of subsection (a), refund or credit of tax under Chapter 1, Chapter 2A, Chapter 2D, or Chapter 2E, for the prior taxable year, is prevented (except for the provisions of section 3801) by any provision of the internal-revenue laws other than section 3761, or by rule of law, the amount by which the tax for such year under such chapters is decreased by the application of

paragraph (1) or paragraph (2) of subsection (a) shall be computed under this paragraph. There shall first be ascertained the tax previously determined for the prior taxable year. The amount of the tax previously determined shall be (A) the tax shown by the taxpayer upon his return for such taxable year, increased by the amounts previously assessed (or collected without assessment) as deficiencies, and decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax; or (B) if no amount was shown as the tax by such taxpayer upon his return, or if no return was made by such taxpayer, then the amounts previously assessed (or collected without assessment) as deficiencies, but such amounts previously assessed, or collected without assessment, shall be decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax. There shall then be ascertained the decrease in tax previously determined which results solely from the application of paragraph (1) or paragraph (2) of subsection (a) to the prior taxable year. The amount so ascertained, together with any amounts collected as additions to the tax or interest, as a result of paragraph (1) or paragraph (2) of subsection (a) not having been applied to the prior taxable year shall be the amount by which such tax is decreased.

(3) Interest.

In determining the amount of the credit under this subsection no interest shall be allowed with respect to the amount ascertained under paragraph (1) or paragraph (2); except that if interest is charged by the United States or the agency thereof on account of the disallowance for any period before the date of the payment, repayment, or offset, the credit shall be increased by an amount equal to interest on the amount ascertained under either such paragraph at the same rate and for the period (prior to the date of the payment, repayment, or offset) as interest is so charged.

(c) Credit in lieu of other credit or refund.

If a credit is allowed under subsection (b) with respect to a prior taxable year no other credit or refund under the internal-revenue laws founded on the application of subsection (a) shall be made on account of the amount allowed with respect to such taxable year. If the amount allowable as a credit under subsection (b) exceeds the amount allowed under such subsection, the excess shall, for the purposes of the internal-revenue laws relating to credit or refund of tax, be treated as an overpayment for the prior taxable year which was made at the time the payment, repayment, or offset was made. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 508, 56 Stat. 964.)

[1] 41 U. S. C. note prec. § 1.

SUBTITLE F.—THE JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

Chapter 48.—POWERS AND DUTIES OF THE JOINT COMMITTEE

Sec.
5012. Additional powers to obtain data (New).

§ 5012. Additional powers to obtain data.

(a) The Joint Committee on Internal Revenue Taxation or the Chief of Staff of such Joint Committee, upon approval of the Chairman or Vice-Chairman, is authorized to secure directly from the Bureau of Internal Revenue (including the Assistant General Counsel for the Bureau of Internal Revenue), or directly from any executive department, board, bureau, agency, independent establishment or instrumentality of the Government, information, suggestions, data, estimates and statistics, for the purpose of making investigations, reports and studies relating to internal revenue taxation.

(b) The Bureau of Internal Revenue (including the Assistant General Counsel for the Bureau of Internal Revenue), executive departments, boards, bureaus, agencies, independent establishments and instrumentalities are authorized and directed to furnish such information, suggestions, data, estimates and statistics directly to the Joint Committee on Internal Revenue Taxation or to the Chief of Staff of such Joint Committee, upon request made pursuant to this section. (Added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 512, 56 Stat. 970.)

TITLE 27.—INTOXICATING LIQUORS

Chapter 8.—FEDERAL ALCOHOL ADMINISTRATION ACT

§ 205. Unfair competition and unlawful practices.

* * * * *

(f) Advertising.

To publish or disseminate or cause to be published or disseminated by radio broadcast, or in any newspaper, periodical or other publication or by any sign or outdoor advertisement or any other printed or graphic matter, any advertisement of distilled spirits, wine, or malt beverages, if such advertisement is in, or is calculated to induce sales in, interstate or foreign commerce, or is disseminated by mail, unless such advertisement is in conformity with such regulations, to be prescribed by the Secretary of the Treasury, (1) as will prevent deception of the consumer with respect to the products advertised and as will prohibit, irrespective of falsity, such statements relating to age, manufacturing processes, analyses, guaranties, and scientific or irrelevant matters as the Secretary of the Treasury finds to be likely to mislead the consumer; (2) as will provide the consumer with adequate information as to the identity and quality of the products advertised, the alcoholic content thereof (except the statements of, or statements likely to be considered as statements of, alcoholic content of malt beverages and wines are prohibited), and the person responsible for the advertisement; (3) as will require an accurate statement, in the case of distilled spirits (other than cordials, liqueurs, and specialties) produced by blending or rectification, if neutral spirits have been used in the production thereof, informing the consumer of the percentage of neutral spirits so used and of the name of the commodity from which such neutral spirits have been distilled, or in case of neutral spirits or of gin produced by a process of continuous distillation, the name of the commodity from which distilled; (4) as will prohibit statements that are disparaging of a competitor's products or are false, misleading, obscene, or indecent; (5) as will prevent statements inconsistent with any statement on the labeling of the products advertised. This subsection shall not apply to outdoor advertising in place on June 18, 1935, but shall apply upon replacement, restoration, or renovation of any such advertising. The prohibitions of this subsection and regulations thereunder shall not apply to the publisher of any newspaper, periodical, or other publication, or radio broadcaster, unless such publisher or radio broadcaster is engaged in business as a distiller, brewer, rectifier, or other producer, or as an importer or wholesaler, of distilled spirits, wine, or malt beverages, or as a bottler, or warehouseman and bottler, of distilled spirits, directly or indirectly or through an affiliate. (As amended Apr. 20, 1942, ch. 244, § 1 (h), 56 Stat. 219.)

* * * * *

AMENDMENTS

1942—Act April 20, 1942, cited to text, amended subsec. (f), par. 1.

TITLE 28.—JUDICIAL CODE AND JUDICIARY

EMERGENCY COURT OF APPEALS

Emergency Court of Appeals created by Emergency Price Control Act of 1942, and rules promulgated for same, see section 924 of Appendix to Title 50, War.

Part I.—JUDICIAL CODE

Chapter 1.—DISTRICT COURTS; ORGANIZATION

CROSS REFERENCES

Enemies denied access to courts of United States, see Proc. No. 2561, set out under section 1554 of Title 10, Army.

§ 1. (Judicial Code, section 1.) District Courts; judges; appointments and residence.

In each of the districts described in chapter five of this title there shall be a court called a district court, for which there shall be appointed one judge, to be called a district judge, except that in the Northern District of Alabama, the District of Arizona, the District of Connecticut, the Southern District of Illinois, the Eastern District of Illinois, the Eastern District of Louisiana, the Western District of Louisiana, the District of Maryland, the Eastern District of Missouri, the Western District of Missouri, the District of Montana, the District of Nebraska, the Northern District of New York, the Western District of New York, the District of Oregon, the Middle District of Pennsylvania, the Eastern District of Tennessee, the Southern District of Texas, the Western District of Texas, the Eastern District of Virginia, the Western District of Virginia, and the Western District of Washington there shall be an additional district judge in each; in the Southern District of Florida, the Northern District of Ohio, the Southern District of Ohio, the Western District of Pennsylvania and the Northern District of Texas, there shall be two additional judges in each; in the Northern District of California, the District of Massachusetts, the District of Minnesota, the District of New Jersey, and the Eastern District of Pennsylvania, there shall be three additional judges in each; in the Eastern District of Michigan there shall be four additional judges; in the Northern District of Illinois and the Eastern District of New York there shall be five additional judges in each; in the Southern District of California there shall be seven additional judges; and in the Southern District of New York there shall be eleven additional judges. In addition to those enumerated there shall be one district judge for the Eastern and Western Districts of Arkansas, one district judge for the Eastern and Western Districts of Kentucky, one district judge for the Eastern and Western Districts of Missouri, one district judge for the Northern, Eastern and Western Districts of Oklahoma, one district judge for the Eastern and Western Districts of South Carolina, and one district judge for the Eastern and Western Districts of Washington. (As amended Nov. 21, 1941, ch. 479, 55 Stat. 773; July 7, 1942, ch. 489, 56 Stat. 648; Dec. 24, 1942, ch. 817, 56 Stat. 1083; Dec. 24, 1942, ch. 827, 56 Stat. 1092.)

AMENDATORY AND SUPPLEMENTARY ACTS

One additional judge for the Northern District of Alabama was authorized by act Dec. 25, 1942, ch. 827, 56 Stat. 1092, which also provided that Birmingham shall be the official place of residence of the judge appointed pursuant thereto.

CALIFORNIA

Northern District. The Judicial Code authorized only one additional judge for the Northern District of California. A second additional judgeship, authorized as temporary by act Sept. 14, 1922, cited to text, and considered by the Department of Justice to have been made permanent by act Mar. 3, 1927, ch. 336, also cited, was definitely made permanent by act July 7, 1942, cited to text. A third additional judge was authorized by act May 31, 1938, § 4, cited to text.

MASSACHUSETTS

One additional judge for the district of Massachusetts, authorized as temporary by act May 31, 1938, ch. 290, § 4, 52 Stat. 585, was made permanent by act Nov. 21, 1941, cited to text, which repealed the proviso thereof prohibiting the filling of the first vacancy among the judges of said District in office on May 31, 1938.

TEMPORARY JUDGESHIPS

MASSACHUSETTS

Act May 31, 1938, ch. 290, § 4, 52 Stat. 585, authorizing the appointment of one additional judge for the district of Massachusetts, has been affected by act Nov. 21, 1941, cited to text, which repealed the proviso thereof prohibiting the filling of the first vacancy among the judges of said district in office on May 31, 1938. Said repeal has been treated as making the additional judgeship permanent, and the text of this section has been changed accordingly.

MISSOURI

Eastern and Western Districts. Act Dec. 25, 1942, ch. 817, 56 Stat. 1083, authorized the appointment of one additional judge for the eastern and western districts of Missouri and provided that the first vacancy occurring in such office should not be filled.

NEW JERSEY

Act May 24, 1940, ch. 209, § 2 (d), as added April 28, 1942, ch. 248, 56 Stat. 247, authorized the appointment of one additional judge for the district of New Jersey and provided that the first vacancy in said district should not be filled.

OHIO

Act May 1, 1941, ch. 83, 55 Stat. 148, provided "That the President of the United States be, and he is hereby, authorized to appoint, by and with the advice and consent of the Senate, one additional United States district judge for the northern district of Ohio: *Provided*, That the first vacancy occurring in the office of district judge in said district shall not be filled."

§§ 1a–4bb. Same; additional district judges for certain districts.

Subject matter of these sections is now contained in section 1 of this title and notes thereunder. They were based upon the following acts:

Section 1a from act June 5, 1936, ch. 515, §§ 1–3, 49 Stat. 1476, 1477.

Section 2 from acts Feb. 26, 1919, ch. 50, §§ 1, 2, 40 Stat. 1183; June 25, 1921, ch. 29, §§ 1, 2, 42 Stat. 66, 67; Feb. 17, 1925, ch. 254, §§ 1, 2, 43 Stat. 949, and repealed in part by act Aug. 19, 1935, ch. 558, § 2, 49 Stat. 659.

Section 3 from acts Sept. 14, 1922, ch. 306, § 1, 42 Stat. 837; Mar. 2, 1925, ch. 397, §§ 1–3, 43 Stat. 1098; May 29, 1928, ch. 882, 45 Stat. 974; July 3, 1930, ch. 852, 46 Stat. 1006; May 20, 1932, ch. 196, 47 Stat. 161.

Section 3a from act May 31, 1938, ch. 290, § 6, 52 Stat. 585.

Section 3b from act May 20, 1932, ch. 196, 47 Stat. 161.

Section 4 from act Mar. 2, 1925, ch. 397, §§ 1–3, 43 Stat. 1098.

Section 4a from act Mar. 3, 1927, ch. 336, §§ 1, 2, 44 Stat. 1372. An earlier section 4a was from act May 28, 1926, ch. 414, § 2 (b), 44 Stat. 672, which authorized the appointment of a district judge, a district attorney, and a marshal for the Middle District of Georgia, created by other provisions of that act.

Section 4a–1 from act May 31, 1938, ch. 290, § 4, 52 Stat. 585.

Section 4b from act Jan. 19, 1928, ch. 10, §§ 1, 2, 45 Stat. 52. An earlier section 4b was from act Mar. 3, 1927, ch. 297, § 1, 44 Stat. 1346.

Section 4c from act Feb. 26, 1929, ch. 333, §§ 1, 2, 45 Stat. 1317. An earlier section 4c was from act Mar. 3, 1927, ch. 298, 44 Stat. 1347.

Section 4d from act Feb. 26, 1929, ch. 337, 45 Stat. 1319. An earlier section 4d was from act Mar. 3, 1927, ch. 300, § 1, 44 Stat. 1348.

Section 4e from act Aug. 2, 1935, ch. 425, § 1, 49 Stat. 508. An earlier section 4e was from act Mar. 3, 1927, ch. 332, 44 Stat. 1370.

Section 4f from act Aug. 2, 1935, ch. 425, § 2, 49 Stat. 508. An earlier section 4f was from act Mar. 3, 1927, ch. 338, 44 Stat. 1374.

Section 4f–1 from act May 31, 1938, ch. 290, § 4, 52 Stat. 585.

Section 4f–2 from act May 24, 1940, ch. 209, § 2 (c), 54 Stat. 220.

Section 4g from act Aug. 2, 1935, ch. 425, § 3, 49 Stat. 508. An earlier section 4g was from act Mar. 3, 1927, ch. 344, 44 Stat. 1380.

Section 4h from act Aug. 19, 1935, ch. 558, § 1, 49 Stat. 659. An earlier section 4h was from act Jan. 19, 1928, ch. 10, § 1, 45 Stat. 52.

Section 4i from act Aug. 28, 1935, ch. 793, 49 Stat. 945. An earlier section 4i was from act Jan. 19, 1928, ch. 10, § 2, 45 Stat. 52.

Section 4j from act June 15, 1936, ch. 544, 49 Stat. 1491. An earlier section 4j was from act Jan. 17, 1929, ch. 72, § 1, 45 Stat. 1081.

Section 4j–1 from act May 31, 1938, ch. 290, § 4, 52 Stat. 585, as amended June 8, 1940, ch. 282, 54 Stat. 253.

Section 4j–2 from act May 24, 1940, ch. 209, § 2 (a), 54 Stat. 219.

Section 4k from acts June 16, 1936, ch. 585, § 1, 49 Stat. 1523; June 20, 1938, ch. 528, 52 Stat. 780. An earlier section 4k was from act Feb. 26, 1929, ch. 333, § 1, 45 Stat. 1317.

Section 4k–1 from act May 24, 1940, ch. 209, § 2 (a), 54 Stat. 219.

Section 4l from act June 22, 1936, ch. 695, 49 Stat. 1805. An earlier section 4l was from act Feb. 26, 1929, ch. 333, § 2, 45 Stat. 1317.

Section 4m from act June 22, 1936, ch. 696, 49 Stat. 1806. An earlier section 4m was from act Feb. 26, 1929, ch. 334, 45 Stat. 1317.

Section 4n from act June 22, 1936, ch. 693, 49 Stat. 1804. An earlier section 4n was from act Feb. 26, 1929, ch. 337, 45 Stat. 1319.

Section 4o from act June 22, 1936, ch. 694, 49 Stat. 1804. An earlier section 4o was from act Feb. 28, 1929, ch. 358, § 1, 45 Stat. 1344.

Section 4o–1 from act May 24, 1940, ch. 209, § 2 (a), 54 Stat. 219.

Section 4p from act Mar. 18, 1938, ch. 47, 52 Stat. 110. An earlier section 4p was from act Feb. 28, 1929, ch. 380, 45 Stat. 1409.

Section 4p–1 from act May 31, 1938, ch. 290, § 4, 52 Stat. 585.

Section 4q from act Mar. 26, 1938, ch. 53, §§ 1, 2, 52 Stat. 120. An earlier section 4q was from act Mar. 1, 1929, ch. 418, § 1, 45 Stat. 1422.

Section 4q–1 from act May 31, 1938, ch. 290, § 4, 52 Stat. 585.

Section 4r from act May 31, 1938, ch. 290, § 4, 52 Stat. 585. An earlier section 4r was from act May 28, 1930, ch. 346, § 1, 46 Stat. 431.

Section 4s from act May 31, 1938, ch. 290, § 4, 52 Stat. 585. An earlier section 4s was from act June 27, 1930, ch. 635, 46 Stat. 820.

Section 4t from act May 31, 1938, ch. 290, § 4, 52 Stat. 585. An earlier section 4t was from act June 27, 1930, ch. 633, 46 Stat. 819.

Section 4t–1 from act Jan. 20, 1940, ch. 11, 54 Stat. 16.

Section 4u from act May 31, 1938, ch. 290, § 4, 52 Stat. 585. An earlier section 4u was from act Feb. 25, 1931, ch. 296, 46 Stat. 1417.

Section 4u–1 from act May 24, 1940, ch. 209, § 2 (a), 54 Stat. 219.

Section 4v from act May 31, 1938, ch. 290, § 4, 52 Stat. 585. An earlier section 4v was from act Feb. 20, 1931, ch. 244, 46 Stat. 1196.

Section 4w from act May 31, 1938, ch. 290, § 4, 52 Stat. 585. An earlier section 4w was from act Feb. 20, 1931, ch. 245, 46 Stat. 1197.

Section 4x from act Aug. 25, 1937, ch. 771, § 1, 50 Stat. 805.

Section 4y from act May 31, 1938, ch. 290, § 4, 52 Stat. 585.

Sections 4z and 4aa from act May 24, 1940, ch. 209, § 2 (a), 54 Stat. 219.

Section 4bb from act May 24, 1940, ch. 209, § 2 (b), 54 Stat. 220.

§ 5b. Law clerks for district judges; number.

Not to exceed three law clerks to district judges shall be appointed in any one circuit. (As amended June 28, 1941, ch. 258, title IV, 55 Stat. 301; July 2, 1942, ch. 472, title IV, 56 Stat. 504.)

AMENDMENT

1941—Act June 28, 1941, cited to text, increased the number of law clerks from two to three.

§ 17. (Judicial Code, section 13.) Disability of judge; accumulation of business; designation of another judge; application to District of Columbia.

(a) Whenever any district judge by reason of any disability or necessary absence from his district or the accumulation or urgency of business is unable to perform speedily the work of his district, the senior circuit judge of that circuit, or, in his absence, the circuit justice thereof, shall designate and assign any district judge of any district court within the same judicial circuit to act as district judge in such district and to discharge all the judicial duties of a judge thereof for such time as the business of the said district court may require. Whenever it is found impracticable to designate and assign another district judge within the same judicial circuit as above provided and a certificate of the needs of any such district is presented by said senior circuit judge or said circuit justice to the Chief Justice of the United States, he, or in his absence, the senior associate justice, shall designate and assign a district judge of an adjoining judicial circuit if practicable, or if not practicable, then of any judicial circuit, to perform the duties of district judge and hold a district court in any such district as above provided.

(b) Whenever, by reason of the volume, accumulation, or urgency of business in any circuit, or the disability or necessary absence from the circuit of one or more of the circuit judges, the circuit court of appeals is unable to perform speedily the work brought before it, and a certificate of the needs of the court is presented by the senior circuit judge or the circuit justice, the Chief Justice of the United States, or in his absence, the senior associate justice, may, if in his judgment the public interest requires, designate and assign any circuit judge of any other circuit, including circuit judges retired under section 375 of this title, as amended, to act as circuit judge in such circuit and discharge all the official duties of a circuit judge thereof for such time as in the opinion of the Chief Justice (or in his absence, the senior associate justice) the business of the circuit to which such circuit judge is temporarily assigned may require.

(c) Before any designation or assignment as herein provided for is made the senior circuit judge of the circuit from which the designated or assigned judge is to be taken shall consent thereto. All designations and assignments made hereunder shall be filed in the office of the clerk and entered on the minutes of both the court from and to which a judge is designated and assigned.

(d) For the purposes of sections 17–23 of this title, the District of Columbia shall be deemed to be a judicial circuit and the Chief Justice and Associate Justices of the United States Court of Appeals for the District of Columbia shall be deemed to be, respectively, the senior circuit judge and associate circuit judges of the circuit subject to the same duties and having the same power and authority as other senior circuit judges and associate circuit judges. (As amended Dec. 29, 1942, ch. 835, § 1, 56 Stat. 1094.)

AMENDMENTS

1942—Subsec. (a) was so designated and amended by act Dec. 29, 1942, cited to text, which inserted "necessary," preceding first "absence."

Subsec. (b) was added by act Dec. 29, 1942, cited to text.

Subsec. (c) was so designated and amended by act Dec. 29, 1942, cited to text, which omitted necessity of entry on minutes of United States Supreme Court and notice to clerk thereof of assignment.

Subsec. (d) was added by act Dec. 29, 1942, cited to text.

§ 18. (Judicial Code, section 14.) Power of designated judge.

Each district judge designated and assigned under the provisions of section 17 of this chapter may hold separately and at the same time a district court in the district or territory to which such judge is designated and assigned and discharge all the judicial duties of the district or territorial judge therein. Each circuit judge designated and assigned to serve temporarily as a circuit judge in another circuit may and shall, during the period of his assignment, exercise all the judicial powers and discharge and perform all the judicial duties of and be subject to the same assignments of duties as the circuit judges of the circuit to which he is designated and assigned for temporary duty. (As amended Dec. 29, 1942, ch. 835, § 2, 56 Stat. 1094.)

AMENDMENTS

1942—Act Dec. 29, 1942, cited to text, added last sentence.

§ 19. (Judicial Code, section 15.) Designation by Chief Justice.

If all the circuit judges and the circuit justice are absent from the circuit, or are unable to execute the provisions of section 17 (a) of this title, or if the district judge so designated is disabled or neglects to hold the court and transact the business for which he is designated, the clerk of the district court shall certify the fact to the Chief Justice of the United States, who may thereupon designate and appoint in the manner aforesaid the judge of any district within such circuit or within any other circuit; and said appointment shall be transmitted to the clerk and be acted upon by him as directed in section 17 (c) of this title. (As amended Dec. 29, 1942, ch. 835, § 3, 56 Stat. 1095.)

AMENDMENTS

1942—Act Dec. 29, 1942, cited to text, substituted "section 17 (a) of this title," and "section 17 (c) of this title" for "section 17 of this title" in two places.

§ 20. (Judicial Code, section 16.) New appointment and revocation.

Any such circuit judge, or circuit justice, or the Chief Justice (or in the absence of the Chief Justice, the senior associate justice), as the case may be, may, from time to time, if in his judgment the public interests so require, make a new designation and appointment of any other circuit or district judge, in the manner, for the duties, and with the powers mentioned in sections 17, 18, and 19 of this title, and revoke any previous designation and appointment. (As amended Dec. 29, 1942, ch. 835, § 4, 56 Stat. 1095.)

AMENDMENTS

1942—Act Dec. 29, 1942, cited to text, inserted "(or in the absence of the Chief Justice, the senior associate justice)" and "circuit or" preceding "district judge."

§ 22. (Judicial Code, section 18, amended.) Circuit and other judges designated to hold district and other courts; powers.

(a) The Chief Justice of the United States (or in the absence of the Chief Justice, the senior associate justice), or the circuit justice of any judicial circuit, or the senior circuit judge thereof, may, if the public interest requires, designate and assign any circuit judge, including retired circuit judges, of a judicial circuit, and including circuit judges designated and assigned to temporary duty in the judicial circuit, to hold a district court within such circuit. The judges of the United States Court of Customs and Patent Appeals, or any of them, whenever the business of that court will permit, may, if in the judgment of the Chief Justice of the United States (or in the absence of the Chief Justice, the senior associate justice) the public interest requires, be designated and assigned by him for service from time to time, and until he shall otherwise direct, in the District Court of the United States for the District of Columbia, or the United States Court of Ap-

peals for the District of Columbia, when requested by the Chief Justice of either of said courts.

(b) During the period of service of any judge designated and assigned under this chapter, he shall have all the powers and rights, and perform all the duties, of a judge of the circuit or district, or a justice of the court, to which he has been assigned (excepting the power of appointment to a statutory position or of permanent designation of newspaper or depository of funds). In case a trial has been entered upon before such period of service has expired and has not been concluded, the period of service shall be deemed to be extended until the trial has been concluded.

(c) Any designated and assigned judge who has held court in another district than his own shall have the power, notwithstanding his absence from such district and the expiration of the time limit in his designation, to decide all matters which have been submitted to him within such district, to decide motions for new trials, settle bills of exceptions, certify or authenticate narratives of testimony, or perform any other act required by law or the rules to be performed in order to prepare any case so tried by him for review in an appellate court; and his action thereon, in writing filed with the clerk of the court where the trial or hearing was had, shall be as valid as if such action had been taken by him within that district and within the period of his designation.

(d) Likewise, any designated or assigned circuit judge who has served temporarily in a circuit court of appeals other than his own shall have power, notwithstanding his absence from such circuit or the expiration of the time limit in his designation, to join as an associate circuit judge in the decision and final disposition of all matters submitted to him and his associate judges in such circuit court of appeals, and to join in the consideration and disposition of any petition for rehearing, or any motions, petitions, or further proceedings in respect of any submitted cause in the decision and disposition of which he has participated. (As amended Dec. 29, 1942, ch. 835, § 5, 56 Stat. 1095.)

AMENDMENTS

1942—Subsec. (a), formerly first par., was so designated and amended by act Dec. 29, 1942, cited to text.

Subsecs. (b) and (c), formerly second and third pars., were so designated by act Dec. 29, 1942, cited to text.

Subsec. (d) was added by act Dec. 29, 1942, cited to text.

§ 23. (Judicial Code, section 19.) Same; duty of district or circuit judge.

It shall be the duty of the district or circuit judge who is designated and appointed under either of sections 17–22 of this title, to discharge all the judicial duties for which he is so appointed, during the time for which he is so appointed; and all the acts and proceedings in the courts held by him, or by or before him, in pursuance of said provisions, shall have the same effect and validity as if done by or before the circuit judges of the circuit, or the district judge of the district, as the case may be. (As amended Dec. 29, 1942, ch. 835, § 6, 56 Stat. 1096.)

AMENDMENTS

1942—Act Dec. 29, 1942, cited to text, which substituted "the circuit judges of the circuit or the district judge of the district as the case may be," for "the district judge of the said district."

Chapter 2.—DISTRICT COURTS; JURISDICTION

§ 41. (Judicial Code, section 24.) Original jurisdiction.

(26) Original jurisdiction of bills of interpleader, and of bills in the nature of interpleader.

Twenty-sixth. (a) Of suits in equity begun by bills of interpleader or bills in the nature of bills of interpleader duly verified, filed by any person, firm, corporation, association, or society having in his or its custody or possession money or property of the value of $500 or more, or having issued a note, bond, certificate, policy of insurance, or other instrument of the value or amount of $500 or more, or providing for the delivery or payment or the loan of money or property of such amount or value, or being under any obligation written or unwritten to the amount of $500 or more, if—

* * * * *

(Mar. 3, 1911, ch. 231, § 24, par. 26, as added Jan. 20, 1936, ch. 13, § 1, 49 Stat. 1096.)

* * * * *

(28) Setting aside order of Interstate Commerce Commission.

Twenty-eighth. Of cases brought to enjoin, set aside, annul, or suspend in whole or in part any order of the Interstate Commerce Commission. (Mar. 3, 1911, ch. 231, §§ 24, 207, 36 Stat. 1091, 1148; Dec. 21, 1911, ch. 5, 37 Stat. 46; Oct. 22, 1913, ch. 32, 38 Stat. 219; Oct. 6, 1917, ch. 97, § 1, 40 Stat. 395; Nov. 23, 1921, ch. 136, § 1310 (c), 42 Stat. 311; June 10, 1922, ch. 216, § 1, 42 Stat. 634; June 2, 1924, 4:01 p. m., ch. 234, § 1025 (c), 43 Stat. 348; Feb. 24, 1925, ch. 309, 43 Stat. 972; Feb. 26, 1926, ch. 27, §§ 1122 (c), 1200, 44 Stat. 121, 125; Mar. 2, 1929, ch. 488, § 1, 45 Stat. 1475; May 14, 1934, ch. 283, § 1, 48 Stat. 775; Jan. 20, 1936, ch. 113, § 1, 49 Stat. 1096; Aug. 21, 1937, ch. 726, § 1, 50 Stat. 738; Apr. 20, 1940, ch. 117, 54 Stat. 143.)

CODIFICATION

Subds. (1)–(26) are from pars. (1)–(26), respectively, of section 24 of the Judicial Code of Mar. 3, 1911, cited to text.

Former subd. (1a) was from acts May 14, 1934, ch. 283, § 2, 48 Stat. 775; Aug. 21, 1937, ch. 726, § 2, 50 Stat. 738, which were formerly codified as subd. (1a) of this section although not enacted as such. Said acts are now set out in note relating to saving clauses under subd. (1) of this section.

Subds. (27) and (28) are from section 207 of the Judicial Code of Mar. 3, 1911, cited to text.

Prior provisions on subject of subsec. (26) were contained in act Feb. 22, 1917, ch. 113, 39 Stat. 929, as amended Feb. 25, 1925, ch. 317, 43 Stat. 976, and repealed May 8, 1926, ch. 273, § 4, 44 Stat. 417; and in act May 8, 1926, ch. 273, §§ 1–3, 44 Stat. 416, as repealed Jan. 20, 1936, ch. 13, § 2, 49 Stat. 1097.

Condemnation of prizes captured during present war, see section 821 of Appendix to Title 50, War.

§ 47. Injunctions as to orders of Interstate Commerce Commission; appeal to Supreme Court; time for taking.

CROSS REFERENCES

Single judge's powers in action in three-judge district court for interlocutory injunction and final hearing under this section, see section 792 of this title.

Chapter 3.—DISTRICT COURTS; REMOVAL OF CAUSES

§ 71. (Judicial Code, section 28.) Removal of suits from State courts.

REMOVAL BY PLAINTIFF

An incongruity apparently exists because of that sentence of this section relating to remand of suits removed on affidavit of parties plaintiff ("At any time before the trial * * * the same to be remanded thereto."). Apparently no right of removal by the plaintiff has existed since the act of Mar. 3, 1887, ch. 373, 24 Stat. 552, as amended Aug. 13, 1888, ch. 866, 25 Stat. 433. It has been suggested that this sentence might well be omitted since "it is now quite superfluous and serves only to confuse." Dobie on Federal Procedure, 1928, § 96, p. 382.

Chapter 5.—DISTRICT COURTS; DISTRICTS AND PROVISIONS APPLICABLE TO PARTICULAR STATES

§ 150. (Judicial Code, section 77.) Georgia.

(b) The northern district shall include four divisions, constituted as follows: The Gainesville division, which shall include the territory embraced on January 1, 1925, in the counties of Banks, Barrow, Dawson, Forsyth, Habersham, Hall, Jackson, Lumpkin, Rabun, Stephens, Towns, Union, and White; the Atlanta division, which shall include the territory embraced on such date in the counties of Campbell, Cherokee, Clayton, Cobb, De Kalb, Douglas, Fannin, Fulton, Gilmer, Gwinnett, Henry, Milton, Newton, Pickens, and Rockdale; the Rome division, which shall include the territory embraced on such date in the counties of Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield; and the Newnan division, which shall include the territory embraced on such date in the counties of Carroll, Coweta, Fayette, Haralson, Heard, Meriwether, Pike, Spalding, and Troup.

* * * * *

(d) The middle district shall include seven divisions, constituted as follows: The Athens division, which shall include the territory embraced on January 1, 1925, in the counties of Clarke, Elbert, Franklin, Greene, Hart, Madison, Morgan, Oconee, Oglethorpe, and Walton; the Macon division, which shall include the territory embraced on such date in the counties of Baldwin, Bibb, Bleckley, Butts, Crawford, Hancock, Houston, Jasper, Jones, Lamar, Monroe, Peach, Pulaski, Putnam, Twiggs, Upson, Washington, and Wilkinson; the Columbus division, which shall include the territory embraced on such date in the counties of Chattahoochee, Clay, Harris, Marion, Muscogee, Quitman, Randolph, Stewart, Talbot, and Taylor; the Americus division, which shall include the territory embraced on such date in the counties of Crisp, Dooly, Lee, Macon, Schley, Sumter, Terrell, Webster, and Wilcox; the Albany division, which shall include the territory embraced on such date in the counties of Baker, Calhoun, Dougherty, Early, Miller, Mitchell, Turner, and Worth; the Valdosta division, which shall include the territory embraced on such date in the counties of Berrien, Clinch, Cook, Echols, Irwin, Lanier, Lowndes, and Tift; and the Thomasville division, which shall include the territory embraced on such date in the counties of Thomas, Brooks, Colquitt, Grady, Decatur, and Seminole.

(e) The terms of the district court for the Athens division shall be held at Athens on the first Mondays in June and December; for the Macon division at Macon on the third Mondays in April and October; for the Columbus division at Columbus on the first Mondays in March and September; for the Americus division at Americus on the third Mondays in January and the second Mondays in June: *Provided*, That suitable rooms and accommodations are furnished for holding court at Americus free of cost to the Government until a public building shall have been erected or put into proper condition for such purpose in said city; for the Albany division at Albany on the first Mondays in April and October; for the Valdosta division at Valdosta on the third Mondays in March and September; and for the Thomasville division on the third Mondays in May and November: *Provided further*, That suitable rooms and accommodations are furnished for holding court thereat free of cost to the Government at Thomasville. (As amended Mar. 6, 1942, ch. 153, §§ 1–3, 56 Stat. 139.)

* * * * *

AMENDMENTS

1942—Act Mar. 6, 1942, §§ 1–3, amended subsecs. (b), (d), and (e), respectively, cited to text.

§ 158. (Judicial Code, section 83.) Kentucky.

CROSS REFERENCES

Mammoth Cave National Park as included in western district, see section 404c-2 of Title 16, Conservation.

§ 179a. Eastern district of North Carolina; times and places for holding court.

Former section 179a, act May 10, 1928, ch. 516, 45 Stat. 495, as amended Feb. 28, 1933, ch. 133, 47 Stat. 1350, is now included in section 179 of this title.

§ 182a. Oklahoma; Okfuskee County made part of eastern judicial district.

This section has been superseded by section 182 of this title. It constituted act Apr. 21, 1928, ch. 395, 45 Stat. 440, entitled "An Act to detach Okfuskee County from the northern judicial district of the State of Oklahoma and attach the same to the eastern judicial district of the said State."

§ 184. (Judicial Code, section 103.) Pennsylvania.

The State of Pennsylvania is divided into three judicial districts, to be known as the eastern, middle, and western districts of Pennsylvania. The eastern district shall include the territory embraced on the 1st day of July, 1910, in the counties of Berks, Bucks, Chester, Delaware, Lancaster, Lehigh, Montgomery, Northampton, Philadelphia, and Schuylkill. Terms of the district court shall be held at Philadelphia

on the second Mondays in March and June, the third Monday in September, and the second Monday in December, each term to continue until the succeeding term begins. Terms of the district court shall be held at Easton, Pennsylvania, on the first Tuesdays in June and November of each year: *Provided, however,* That all writs, precepts, and processes shall be returnable to the terms at Philadelphia and all court papers shall be kept in the clerk's office at Philadelphia unless otherwise specially ordered by the court, and the terms at Philadelphia shall not be terminated or affected by the terms provided for at Easton. The middle district shall include the territory embraced on the 1st day of July, 1910, in the counties of Adams, Blair, Bradford, Cameron, Carbon, Centre, Clinton, Columbia, Cumberland, Dauphin, Franklin, Fulton, Huntingdon, Juniata, Lackawanna, Lebanon, Luzerne, Lycoming, Mifflin, Monroe, Montour, Northumberland, Perry, Pike, Potter, Snyder, Sullivan, Susquehanna, Tioga, Union, Wayne, Wyoming, and York. Terms of the district court shall be held at Scranton on the second Monday in March and the third Monday in October; at Harrisburg on the first Mondays in May and December; at Lewisburg on the third Monday in January; and at Williamsport on the first Monday in June. Terms of the United States District Court for the Middle District of Pennsylvania shall be held at Wilkes-Barre, Pennsylvania, on the second Monday of April and second Monday of September of each year: *Provided, however,* That all writs, precepts, and processes shall be returnable to the terms at Scranton and all court papers shall be kept in the clerk's office at Scranton unless otherwise specially ordered by the court, and the terms at Scranton shall not be terminated or affected by the terms herein provided for at Wilkes-Barre. The clerk of the court for the middle district shall maintain an office, in charge of himself or a deputy, at Lewisburg; the civil suits instituted at that place shall be tried there, if either party resides nearest that place of holding court, unless by consent of parties they are removed to another place for trial. The western district shall include the territory embraced on the 1st day of July, 1910, in the counties of Allegheny, Armstrong, Beaver, Bedford, Butler, Cambria, Clarion, Clearfield, Crawford, Elk, Erie, Fayette, Forest, Greene, Indiana, Jefferson, Lawrence, McKean, Mercer, Somerset, Venango, Warren, Washington, and Westmoreland. Terms of the district court shall be held at Pittsburgh on the first Monday of May and the second Monday of November, and terms of the court shall be held at Erie on the third Monday of March and the third Monday of September. The clerk and marshal of said district shall have their principal offices at Pittsburgh, and shall maintain, by themselves or by their deputies, offices at Erie.

The clerk shall place all cases in which the defendants reside in the counties of said district nearest Erie upon the trial list for trial at Erie, where the same shall be tried, unless the parties thereto stipulate that the same may be tried at Pittsburgh. (As amended Mar. 5, 1942, ch. 143, 56 Stat. 132.)

AMENDMENTS

1942—Act Mar. 5, 1942, cited to text, detached Blair County from the western judicial district and attached it to the middle judicial district, and it further provided that such transfer should "not affect any case or proceedings now pending."

§ 184a. Same; terms at Easton.

Former section 184a, act June 27, 1930, ch. 634, 46 Stat. 820, is now included in section 184 of this title.

§ 186a. Districts of South Carolina divided into divisions; terms; venue of criminal cases.

Former section 186a, act June 26, 1926, ch. 696, §§ 1–3, 44 Stat. 773, is now included in section 186 of this title.

§ 189. (Judicial Code, section 108.) Texas.

TERM OF COURT FOR SOUTHERN DISTRICT, CORPUS CHRISTI DIVISION

By order of the judge of the District Court of the United States for the Southern District of Texas, signed May 29, 1941, the times for holding said Court in the Corpus Christi Division were set out as follows: "One term beginning on the third Monday in March of each and every year hereafter, and one term beginning the third Monday in October of this and each and every year thereafter."

§ 189a. Northern District of Texas; new division; territory; terms; office of clerk.

Former section 189a, act May 26, 1928, ch. 752, § 1, 45 Stat. 747, is now included in section 189 of this title.

Chapter 6.—CIRCUIT COURTS OF APPEALS

§ 213. (Judicial Code, section 118.) Circuit judges.

There shall be in the first and fourth circuits, respectively, three circuit judges; in the tenth circuit, four circuit judges; in the third and seventh circuits, respectively, five circuit judges; in the second, fifth and sixth circuits, respectively, six circuit judges; and in the eighth and ninth circuits, respectively, seven circuit judges, to be appointed by the President, by and with the advice and consent of the Senate. Each circuit judge shall receive a salary of $12,500 a year, payable monthly. Each circuit judge shall reside within his circuit, and when appointed shall be a resident of the circuit for which he is appointed. The circuit judges in each circuit shall be judges of the circuit court of appeals in that circuit, and it shall be the duty of each circuit judge in each circuit to sit as one of the judges of the circuit court of appeals in that circuit from time to time according to law. Nothing in this section shall be construed to prevent any circuit judge holding district court or otherwise, as provided by other sections of the Judicial Code. (As amended Dec. 14, 1942, ch. 731, 56 Stat. 1050.)

AMENDMENTS

1942—Act Dec. 14, 1942, cited to text, authorized an additional judge in the fifth circuit.

§ 225. (Judicial Code, section 128.) Appellate jurisdiction.

(f) Review of decisions and judgments of district courts in criminal cases appealed by United States.

The circuit courts of appeals, including the United States Court of Appeals for the District of Columbia, are further empowered to review decisions and

judgments of the district courts in criminal cases on appeals taken by the United States in cases where such appeals are permitted by law. (May 9, 1942, ch. 295, § 2, 56 Stat. 272.)

AMENDMENTS

1942—Act May 9, 1942, cited to text, added subsec. (f).

Chapter 7.—THE COURT OF CLAIMS

§ 245. Salary of clerk, assistant clerk, bailiff, and chief messenger.

APPROPRIATIONS

The Judiciary Appropriation Act of 1942, act June 28, 1941, ch. 258, 55 Stat. 299, and prior similar acts made an appropriation for the chief clerk under the headings "Court of Claims" "Salaries" at "not exceeding $6,500." This language was not continued in the Judiciary Appropriation Act for 1943, act July 2, 1942, ch. 472, 56 Stat. 468.

§ 268a. (Judicial Code, section 163.) Commissioners of Court of Claims; appointment; fees; commissions to take testimony.

CODIFICATION

This section, R. S. § 1075; act Mar. 3, 1911, ch. 231, § 163, 36 Stat. 1140, has been omitted from the Code.

§ 270. Salary of commissioners; traveling and other expenses of chief justice, judges, commissioners, stenographers, and retired judges recalled to active duty.

Each of the said commissioners shall devote all of his time to the duties of his office and shall receive a salary of $7,500 per annum, payable monthly out of the Treasury. The chief justice, and any judge of the court, the commissioners, and stenographers authorized by the court, shall also receive their necessary traveling expenses and their actual expenses incurred for subsistence while traveling on duty and away from Washington in an amount not to exceed $10 per day in the case of the chief justice or any judge of the court, $7 per day in the case of commissioners, and $5 per day in the case of stenographers. Retired judges recalled to active duty in Washington or elsewhere shall be entitled to receive the same travel and subsistence expenses as provided for other judges in this section and sections 269 and 275a of this title while absent from their actual places of residence. The expenses of travel and subsistence herein authorized shall be paid upon order of the court. (As amended Oct. 16, 1941, ch. 443, 55 Stat. 741.)

AMENDMENTS

1941—Act Oct. 16, 1941, cited to text, provided that this section was "reenacted and amended to read as follows."

§ 275a. Taking of evidence at any place within United States.

The chief justice, or any judge of the Court of Claims, may sit at any place within the United States to take evidence in any case instituted in said court. (As amended Oct. 16, 1941, ch. 443, 55 Stat. 741.)

AMENDMENTS

1941—Act Oct. 16, 1941, cited to text, provided that this section was "reenacted and amended to read as follows."

§ 278a. (Judicial Code, section 171.) Fees of commissioner; by whom paid; cost of commission and notice.

CODIFICATION

This section, R. S. § 1085; act Mar. 3, 1911, ch. 231, § 171, 36 Stat. 1141, has been omitted from the Code.

Chapter 8.—THE UNITED STATES COURT OF CUSTOMS AND PATENT APPEALS

§ 301a. Tenure and retirement of judges.

Former section 301a, act Mar. 2, 1929, ch. 488, § 1, 45 Stat. 1475, has been omitted from the Code. It changed the title of United States Court of Customs Appeals to the United States Court of Customs and Patent Appeals.

§ 301b. Tenure and retirement of judges of court.

Former section 301b has been renumbered 301a.

Chapter 9.—THE SUPREME COURT

§ 334. (Judicial Code, section 227.) Printing, binding, and distribution of reports and digests.

REFERENCES IN TEXT

Reference in first paragraph to "section 139a of this title" should read "sections 139 and 139a of Title 44."

Chapter 10.—PROVISIONS COMMON TO MORE THAN ONE COURT

§ 374b. Salaries of secretaries or law clerks of district judges.

The compensation of secretaries and law clerks of district judges shall be fixed by the Director of the Administrative Office of the United States Courts without regard to the Classification Act of 1923, as amended, except that the salaries of secretaries shall not exceed that of the senior clerical grade and the salaries of law clerks shall not exceed that of the principal subprofessional grade. (As amended June 28, 1941, ch. 258, title IV, 55 Stat. 301; July 2, 1942, ch. 472, title IV, 56 Stat. 504.)

§ 377c. Same; institution on refusal of Attorney General and district attorney.

If the Attorney General and district attorney shall refuse to institute a quo warranto proceeding on the request of a person interested, such person may apply to the court by verified petition for leave to have said writ issued; and if in the opinion of the court the reasons set forth in said petition are sufficient in law, the said writ shall be allowed to be issued by any attorney, in the name of the United States, on the relation of said interested person, on his compliance with the condition prescribed in section 377b of this title as to security for costs. (Mar. 3, 1901, ch. 854, § 1540, 31 Stat. 1420.)

CROSS REFERENCES

Single judge's powers in action in three-judge district court for interlocutory injunction and final hearing under this section, see section 792 of this title.

§ 400. (Judicial Code, section 274d.) Declaratory judgments authorized; procedure.

(1) In cases of actual controversy (except with respect to Federal taxes) the courts of the United States shall have power upon petition, declaration, complaint, or other appropriate pleadings to declare rights and other legal relations of any interested party petitioning for such declaration, whether or not further relief is or could be prayed, and such declaration shall have the force and effect of a final judgment or decree and be reviewable as such.

(Mar. 3, 1911, ch. 231, § 274d, as added June 14, 1934, ch. 512, 48 Stat. 955, and amended Aug. 30, 1935, ch. 829, § 405, 49 Stat. 1027.)

Part II.—THE JUDICIARY

Chapter 15.—DISTRICT ATTORNEYS, MARSHALS, CLERKS, AND OTHER COURT OFFICERS, AND COMMISSIONERS

§ 481a. District attorney for middle district of Georgia.

Section, act May 28, 1926, ch. 414, § 2 (b), 44 Stat. 672, has been incorporated in section 481 of this title.

§ 490a. Marshal for middle district of Georgia.

Section, act May 28, 1926, ch. 414, § 2 (b), 44 Stat. 672, has been incorporated in section 490 of this title.

§ 524. Residence of district attorneys, marshals, and clerks.

The Attorney General is authorized to fix and declare the place of the official residence of the district attorney and of each of his assistants: *Provided,* That the said assistants must be residents of the district for which they are appointed, except that in the District of Columbia said assistants may reside within twenty miles of their district. The marshal's official residence shall be deemed to be at one of the places of holding court in the district, and the Attorney General shall be authorized to fix and declare the place of such official residence. Every clerk of the circuit or district court of the United States, the United States marshal, or United States district attorney, shall reside permanently in the district where his official duties are to be performed and shall give his personal attention thereto; and in case any such officer shall remove from his district, or shall fail to give personal attention to the duties of his office, except in case of sickness, such office shall be deemed vacant: *Provided,* That in the southern district of New York and in the District of Columbia said officers may reside within twenty miles of their districts. (As amended June 14, 1941, ch. 203, §§ 1, 2, 55 Stat. 251.)

AMENDMENTS

1941—First sentence was amended by act June 14, 1941, § 2, cited to text.

Last sentence was amended by act June 14, 1941, § 1, cited to text.

§ 530. Law books for judges transmitted to successors.

REPEATED.—Act June 28, 1941, ch. 258, title IV, 55 Stat. 301; act July 2, 1942, ch. 472, title IV, 56 Stat. 504.

Chapter 16.—FEES, COMPENSATION, AND ACCOUNTS OF OFFICERS

FEES OF JURORS AND WITNESSES

Sec.
604a. Appropriations available for travel expenses of United States employees as Government witnesses (New).

CLERKS' FEES, SALARIES, EXPENSES, AND ACCOUNTS

§ 550. Same; filing answer or paper joining issue, or entering order for trial; entering plea of not guilty; condemnation proceedings.

Upon the filing of any answer or paper joining issue, or the entering of order for trial, there shall be charged and collected by the clerk, from the party or parties filing any such answer or paper, for services performed and to be performed by said clerk in said case or proceeding the further sum of $5: *Provided,* That after one fee, as hereinbefore provided in this section, has been paid by any defendant, cross petitioner, intervenor, or party, other defendants, cross petitioners, intervenors, or parties, separately appearing or filing any answer or paper in said suit or proceeding, shall pay a further fee of $2 for each answer or paper so filed: *And provided further,* That upon a plea of not guilty in any criminal case there shall be charged in the costs the sum of $5, which, however, shall not be demanded of any such defendant unless and until by order, judgment, or decree of the court the costs in the case are taxed and assessed against him: *And provided further,* That in any proceeding instituted under any law of the United States to acquire property or any interest therein by eminent domain, defendants and other parties adverse to the condemnor shall not be required to pay the fees prescribed by this section. (As amended Mar. 3, 1942, ch. 124, § 1, 56 Stat. 122.)

AMENDMENTS

1942—Act Mar. 3, 1942, cited to text, added last proviso.

§ 555. Same; additional fees enumerated.

* * * * * *

8. Repealed. Mar. 3, 1942, ch. 124, § 2, 56 Stat. 122.

* * * * * *

MARSHALS' FEES

§ 574. Marshals; fees enumerated.

* * * * * *

For the necessary expenses of keeping boats, vessels, or other property attached or libeled in admiralty, such amount as the court, on petition setting forth the facts under oath, may allow. (As amended May 29, 1930, ch. 356, 46 Stat. 486.)

In all cases in which the vessel or other property is sold by a public auctioneer or by some party other than the marshal or his deputy, the fee herein authorized to be paid to the marshal shall be reduced by the amount paid to said auctioneer or other party. (As amended Aug. 3, 1935, ch. 431, § 2, 49 Stat. 513.)

* * * * * *

SALARIES, EXPENSES, AND ACCOUNTS OF DISTRICT ATTORNEYS AND MARSHALS

§ 577. Accounts of fees or costs not reexamined.

No accounts of fees or costs paid to any witness or juror, upon the order of any judge or commissioner, or to any witness upon the certificate of attendance of the United States attorney or assistant United States attorney, or to any juror upon the certificate of attendance of the clerk of the court, shall be so reexamined as to charge any marshal for an erroneous taxation of such fees or costs. Where the ministerial officers of the United States have incurred or shall incur extraordinary expense in executing the laws thereof, the payment of which is not specifically provided for, the President of the

United States is authorized to allow the payment thereof under the special taxation of the district court of the district in which the said services have been or shall be rendered, to be paid from the appropriation for defraying the expenses of the judiciary. (As amended Oct. 13, 1941, ch. 431, § 1, 55 Stat. 736.)

AMENDMENTS

1941—Act Oct. 13, 1941, cited to text, amended section by inserting provisions with respect to payments upon certificate of attendance.

§ 584a. Same; substitute transportation allowance.

United States marshals and their deputies may be allowed, in lieu of actual expenses of transportation, not to exceed 4 cents per mile for the use of privately owned automobiles for transportation when traveling on official business within the limits of their official station. (As amended June 28, 1941, ch. 258, title III, 55 Stat. 295; July 2, 1942, ch. 472, title II, 56 Stat. 486.)

AMENDMENTS

1942—Act July 2, 1942, cited to text, changed amount of allowance from 3 to 4 cents a mile.

§ 592. District attorneys; traveling expenses; subsistence.

The necessary expenses for transportation and subsistence, in accordance with the Standardized Government Travel Regulations, of the United States district attorneys and their assistants, while absent from their respective official residences and necessarily employed in going to, returning from, and attending before any United States court, commissioner, or other committing magistrate, and while otherwise necessarily absent from their respective official residences on official business shall be allowed and paid in the following manner: That the accounts of the United States attorneys and assistant United States attorneys for expenses herein provided shall be made out monthly in accordance with rules and regulations prescribed by the Attorney General. And when said expense accounts are made out, as hereinbefore provided, and verified on oath before an officer authorized by law to administer oaths, they may be allowed and, upon certificate of the United States attorney, paid by the United States marshal for said district, and the amount of such payments shall be included in said marshal's accounts with the United States, and audited and allowed as provided by law. (As amended Dec. 24, 1942, ch. 825, § 3, 56 Stat. 1089.)

AMENDMENTS

1942—Act Dec. 24, 1942, cited to text, amended section generally.

COMBINATION OF CRIERS AND BAILIFFS

§ 596. Per diem of bailiffs.

REPEALED.—Act June 28, 1941, ch. 258, title III, 55 Stat. 295; act July 2, 1942, ch. 472, title II, 56 Stat. 486.

FEES OF JURORS AND WITNESSES

§ 600c. Amount of per diem and mileage for witnesses; subsistence.

Witnesses attending in United States courts, or before United States commissioners, shall receive for each day's attendance and for the time necessarily occupied in going to and returning from the same, $2, and 5 cents per mile for going from his or her place of residence to the place of trial or hearing and 5 cents per mile for returning: *Provided,* That witnesses (other than witnesses who are salaried employees of the Government and detained witnesses) in the United States courts, including the District Court of Hawaii, the District Court of Puerto Rico, and the District Court of the United States for the District of Columbia, who attend court or attend before United States commissioners, at points so far removed from their respective residences as to prohibit return thereto from day to day, shall be entitled, in addition to the compensation provided by existing law, as modified by this section and sections 184, 592, 600c, 600d, and 604 of this title, to a per diem of $3 for expenses of subsistence for each day of actual attendance and for each day necessarily occupied in traveling to attend court and return home. In cases in which the United States is a party, witnesses on behalf of the United States shall be entitled to the payments provided by this section upon the certificate of the United States attorney, or assistant United States attorney, or United States commissioner. (As amended Dec. 24, 1942, ch. 825, § 1, 56 Stat. 1088.)

AMENDMENTS

1942—Act Dec. 24, 1942, cited to text, amended first paragraph, and among other changes added last sentence thereto.

§ 604. Expenses of officers of United States as witnesses.

When any officer or employee of the United States is summoned as a witness for the Government, his necessary expenses incident to travel by common carrier, and if travel is made by privately owned automobile, mileage at a rate not to exceed 5 cents per mile, together with a per diem allowance not to exceed $6 in lieu of subsistence under such regulations as may be prescribed by the Attorney General, shall, when sworn to, be paid by the United States marshal upon certificate of the United States attorney, assistant United States attorney, or United States commissioner, but no other mileage or compensation in addition to his salary shall in any case be allowed. Whenever any such officer or employee of the United States performs travel in order to appear as a witness on behalf of the United States in any case involving the activity in connection with which such person is employed, his travel expenses and per diem allowance in lieu of subsistence in connection therewith shall be payable from the appropriation otherwise available for the travel expenses of such officer or employee, such payment to be made by the disbursing officer charged with the disbursement of funds under that appropriation after proper certification by a certifying officer of the department

or agency concerned. (As amended Dec. 24, 1942, ch. 825, § 2, 56 Stat. 1088.)

AMENDMENTS

1942—Act Dec. 24, 1942, cited to text, amended section generally.

§ 604a. Appropriations available for travel expenses of United States employees as Government witnesses.

Whenever an employee of the United States performs travel in order to appear as a witness on behalf of the United States in any case involving the activity in connection with which such person is employed, his travel expenses in connection therewith shall be payable from the appropriation otherwise available for the travel expenses of such employee. (July 2, 1942, ch. 472, title II, 56 Stat. 486.)

FEES, HOW PAID AND RECOVERED

§ 608. Jurors and witnesses; paid by marshal.

The marshal shall pay to the jurors all fees to which they appear to be entitled on the certificate of attendance of the clerk of the court, and, in cases where the United States is a party, the marshal shall pay to the witnesses all fees to which they appear to be entitled on the certificate of attendance of the United States attorney or assistant United States attorney, which sum shall be allowed the marshal in the General Accounting Office in his accounts. (As amended Oct. 13, 1941, ch. 431, § 2, 55 Stat. 736.)

AMENDMENTS

1941—Act Oct. 13, 1941, cited to text, amended section by inserting provisions with respect to payments upon certificate of attendance.

Chapter 17.—EVIDENCE

§ 644. Depositions under dedimus potestatem and in perpetuam.

In any case where it is necessary, in order to prevent a failure or delay of justice, any of the courts of the United States may grant a dedimus potestatem to take depositions according to common usage; and any district court, upon application to it as a court of equity, may, according to the usages of chancery, direct depositions to be taken in perpetuam rei memoriam, if they relate to any matters that may be cognizable in any court of the United States. And the provisions of sections 639 to 641 of this title shall not apply to any deposition to be taken under the authority of this section. (R. S. § 866.)

SUPERSEDED AS TO CIVIL CASES

Rule 26 et seq. following section 723c of this title modified, broadened, and incorporated the provisions of this section relating to civil cases. This section insofar as it differs from said rules in its application to civil cases is superseded by said rules. See Notes of Advisory Committee on Rules under rule 26 following section 723c of this title.

DERIVATION

Act Sept. 24, 1789, ch. 20, § 30, 1 Stat. 88, and act May 9, 1872, ch. 146, 17 Stat. 89.

Chapter 18.—PROCEDURE

Sec.
792. Three-judge district court actions for interlocutory injunction and final hearing; powers of single judge (New).

§ 723. Mesne process; proceedings in equity and admiralty.

ADMIRALTY RULES

RULE 44½. PRE-TRIAL PROCEDURE; FORMULATING

Rule 16 of the Rules of Civil Procedure shall be applicable in cases in Admiralty. Added May 4, 1942.

§ 792. Three-judge district court actions for interlocutory injunction and final hearing; powers of single judge.

In any action in a district court wherein the action of three judges is required for the hearing and determination of an application for interlocutory injunction and for the final hearing by reason of the provisions of sections 47, 380, or 380a of this title, or section 28 of Title 15 and section 44 of Title 49, as amended by section 1 of the Act of April 6, 1942, chapter 210, any one of such three judges may perform all functions, conduct all proceedings, except the trial of such action, and enter all orders required or permitted by the Rules of Civil Procedure for the District Courts of the United States in effect at the time, provided such single judge shall not appoint, or order a reference to a master, or hear and determine any application for, or vacation of, an interlocutory injunction, or dismiss the action, or enter a summary or final judgment on all or any part of the action: *Provided, however,* That any action of a single judge hereby permitted shall be subject to review at any time prior to final hearing by the court as constituted for final hearing, on application of any party or by order of such court on its own motion. (Apr. 6, 1942, ch. 210, § 3, 56 Stat. 199.)

JUDGMENTS

§ 811a. Repealed. Mar. 3, 1933, ch. 212, title II, § 14, 47 Stat. 1517.

This section, establishing rate of interest at 4 percent, was repealed by act Mar. 3, 1933, ch. 212, title II, § 14, 47 Stat. 1517, which restored the rate of interest applicable prior to the enactment of this section.

Chapter 19.—UNITED STATES AS PARTY DEFENDANT IN CERTAIN CASES

§ 901. Foreclosure of mortgages or other liens; quieting title; consent.

Upon the conditions herein prescribed for the protection of the United States, the consent of the United States is given to be named a party in any suit which is now pending or which may hereafter be brought in any United States district court, including those for the districts of Alaska, Hawaii, and Puerto Rico, and the District Court of the United

States for the District of Columbia, and in any State court having jurisdiction of the subject matter, to quiet title to or for the foreclosure of a mortgage or other lien upon real estate or personal property, for the purpose of securing an adjudication touching any mortgage or other lien the United States may have or claim on the premises or personal property involved. (As amended Dec. 2, 1942, ch. 656, § 1, 56 Stat. 1026.)

AMENDMENTS

1942—Act Dec. 2, 1942, cited to text, amended section by adding words "to quiet title to or" and "or personal property", the latter in both instances.

§ 902. Same; service; appearance; pleadings.

Service upon the United States shall be made by serving the process of the court with a copy of the bill of complaint upon the United States attorney for the district or division in which the suit has been or may be brought, or upon an assistant United States attorney or a clerical employee designated by the United States attorney in writing filed with the clerk of the court in which suit is brought, and by sending copies of the process and bill, by registered mail, to the Attorney General of the United States at Washington, District of Columbia. The complaint shall set forth with particularity the nature of the interest or lien of the United States on such property. The United States shall have sixty days after service as above provided, or such further time as the court may allow, within which to appear and answer, plead, or demur. (As amended Dec. 2, 1942, ch. 656, § 3, 56 Stat. 1026.)

AMENDMENTS

1942—Act Dec. 2, 1942, cited to text, amended section by adding sentence beginning with the words "The complaint shall set forth with particularity".

§ 904. Same; judicial sales; affirmative relief.

Except as herein otherwise provided, a judicial sale made in pursuance of a judgment in such a suit shall have the same effect respecting the discharge of the property from liens and encumbrances held by the United States as may be provided with respect to such matters by the law of the State, Territory, or District in which the land or personal property is situated: *Provided,* That a sale to satisfy a lien inferior to one of the United States, shall be made subject to and without disturbing the lien of the United States, unless the United States, by its attorneys, consents that the property may be sold free of its mortgage or lien and the proceeds divided as the parties may be entitled: *And provided further,* That where a sale of real estate is made to satisfy a lien prior to that of the United States, the United States shall have one year from the date of sale within which to redeem. In any case where the debt owing the United States is due, the United States may ask, by way of affirmative relief, for the foreclosure of its own lien or mortgage and in any case where property is sold to satisfy a first mortgage or first lien held by the United States, the United States may bid at the sale such sum not exceeding the amount of its claim with expenses of sale, as may be directed by the chief of the department, bureau, or other agency of the Government which has charge of the administration of the laws in respect of which the claim of the United States arises. (As amended Dec. 2, 1942, ch. 656, § 2, 56 Stat. 1026.)

AMENDMENTS

1942—Act Dec. 2, 1942, cited to text, amended section by adding words "or personal property" immediately following word "land" preceding first proviso, and words "of real estate" following word "sale" in second proviso.

TITLE 29.—LABOR

Chapter 1.—BUREAU OF LABOR STATISTICS

§ 1. Design and duties of bureau generally.

The general design and duties of the Bureau of Labor Statistics shall be to acquire and diffuse among the people of the United States useful information on subjects connected with labor, in the most general and comprehensive sense of that word, and especially upon its relation to capital, the hours of labor, the earnings of laboring men and women, and the means of promoting their material, social, intellectual, and moral prosperity. (June 13, 1888, ch. 389, § 1, 25 Stat. 182; Feb. 14, 1903, ch. 552, § 4, 32 Stat. 826; Mar. 18, 1904, ch. 716, 33 Stat. 136; Mar. 4, 1913, ch. 141, § 3, 37 Stat. 737.)

§ 3. Commissioner; appointment and tenure of office; compensation.

The Bureau of Labor Statistics shall be under the charge of a Commissioner of Labor Statistics, who shall be appointed by the Presisdent, by and with the advice and consent of the Senate; he shall hold his office for four years, unless sooner removed, and shall receive a salary. (June 13, 1888, ch. 389, § 2, 25 Stat. 182; Mar. 18, 1904, ch. 716, 33 Stat. 136; Mar. 4, 1913, ch. 141, § 3, 37 Stat. 737.)

§ 4. Duties of Commissioner in general.

It shall be the duty of the Commissioner of Labor Statistics to ascertain the effect of the customs laws, and the effect thereon of the state of the currency, in the United States, on the agricultural industry, especially as to its effect on mortgage indebtedness of farmers. He shall also establish a system of reports by which, at intervals of not less than two years, he can report the general condition, so far as production is concerned, of the leading industries of the country. He is also specially charged to investigate the causes of, and facts relating to, all controversies and disputes between employers and employees as they may occur, and which may tend to interfere with the welfare of the people of the different States. He shall also obtain such information upon the various subjects committed to him as he may deem desirable from different foreign nations, and what, if any, convict-made goods are imported into this country, and if so from whence. (June 13, 1888, ch. 389, § 7, 25 Stat. 183; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 407; Mar. 4, 1913, ch. 141, § 3, 37 Stat. 737; May 29, 1928, ch. 901, § 1 (110), (111), 45 Stat. 994.)

§ 5. Bulletin as to labor conditions.

The Commissioner of Labor Statistics is hereby authorized to prepare and publish a bulletin of the Bureau of Labor Statistics, as to the condition of labor in this and other countries, condensations of State and foreign labor reports, facts as to conditions of employment, and such other facts as may be deemed of value to the industrial interests of the country. (Mar. 2, 1895, ch. 177, § 1, 28 Stat. 805; Mar. 18, 1904, ch. 716, 33 Stat. 136; Mar. 4, 1913, ch. 141, § 3, 37 Stat. 737.)

§ 7. Reports of labor statistics in Hawaii.

It shall be the duty of the United States Commissioner of Labor Statistics to collect, assort, arrange, and present in reports every five years statistical details relating to all departments of labor in the Territory of Hawaii, especially in relation to the commercial, industrial, social, educational, and sanitary condition of the laboring classes, and to all such other subjects as Congress may by law direct. The said commissioner is especially charged to ascertain the highest, lowest, and average number of employees engaged in the various industries in the Territory, to be classified as to nativity, sex, hours of labor, and conditions of employment, and to report the same to Congress. (Apr. 30, 1900, ch. 339, § 76, 31 Stat. 155; Apr. 8, 1904, ch. 948, 33 Stat. 164; Mar. 4, 1913, ch. 141, § 3, 37 Stat. 737.)

Chapter 4.—VOCATIONAL REHABILITATION OF PERSONS INJURED IN INDUSTRY

§ 36. Further powers and duties of Federal Security Agency; deductions from or withholding allotments to States.

CODIFICATION

Section has been incorporated in section 35 of this title. It was from part of act June 2, 1920, ch. 219, § 4, 41 Stat. 736, as amended by act June 9, 1930, ch. 414, § 3, 46 Stat. 525; Ex. Ord. No. 6166, § 15, June 10, 1933; Reorg. Plan No. I, §§ 201, 204, eff. July 1, 1939, 4 F. R. 2728, 53 Stat. 1424.

Chapter 4A.—EMPLOYMENT STABILIZATION

§ 48a. Definitions.

When used in sections 48–48g of this title—

(a) The term "board" means the National Resources Planning Board;

(Feb. 10, 1931, ch. 117, § 2, 46 Stat. 1084; Ex. Ord. No. 6623, Mar. 1, 1934; Reorg. Plan No. I, §§ 4, 6, eff. July 1, 1939, 4 F. R. 2727, 53 Stat. 1423; Reorg. Plan No. II, § 4 (e), (f), eff. July 1, 1939, 4 F. R. 2731, 53 Stat. 1433; Reorg. Plan No. III, § 3, eff. June 30, 1940, 5 F. R. 2108, 54 Stat. 1232.)

Chapter 4B.—FEDERAL EMPLOYMENT SERVICE

§ 49. United States Employment Service; bureau established; transfer of records, employees, etc., of existing employment service.

Transfer of Service to War Manpower Commission, see Ex. Ord. No. 9247, set out in note under section 601 of Appendix to Title 50, War.

Chapter 7.—NATIONAL LABOR RELATIONS

STABILIZATION OF WAGES AND SALARIES

Executive order stabilizing wages and salaries as inapplicable to this chapter, see Title VI, par. 1 of Ex. Ord. No. 9250 set out in note under section 901 of Appendix to Title 50, War.

Chapter 8.—FAIR LABOR STANDARDS

STABILIZATION OF WAGES AND SALARIES

Executive order stabilizing wages and salaries as inapplicable to this chapter, see Title VI, par. 1 of Ex. Ord. No. 9250 set out in note under section 901 of Appendix to Title 50, War.

§ 202. Congressional finding and declaration of policy.

CROSS REFERENCES

Payment of overtime wages on work relating to prosecution of war, see Ex. Ord. No. 9240, set out following section 611 of Appendix to Title 50, War.

§ 207. Maximum hours.

(b)

(2) on an annual basis in pursuance of an agreement with his employer, made as a result of collective bargaining by representatives of employees certified as bona fide by the National Labor Relations Board, which provides that the employee shall not be employed more than two thousand and eighty hours during any period of fifty-two consecutive weeks, or (As amended Oct. 29, 1941, ch. 461, 55 Stat. 756.)

* * * * *

AMENDMENTS

1941—Subsec. (b) (2) was amended by act Oct. 29, 1941, cited to text.

CROSS REFERENCES

Payment of overtime wages on work relating to prosecution of war, see Ex. Ord. No. 9240, set out following section 611 of Appendix to Title 50, War.

§ 211. Investigations, inspections, and records.

* * * * *

(c) Every employer subject to any provision of sections 201–219 of this title or of any order issued under this chapter shall make, keep, and preserve such records of the persons employed by him and of the wages, hours, and other conditions and practices of employment maintained by him, and shall preserve such records for such periods of time, and shall make such reports therefrom to the Administrator as he shall prescribe by regulation or order as necessary or appropriate for the enforcement of the provisions of sections 201–219 of this title or the regulations or orders thereunder. (June 25, 1938, ch. 676, § 11, 52 Stat. 1066.)

§ 213. Exemptions.

Payment of overtime wages on work relating to prosecution of war, see Ex. Ord. No. 9240, set out following section 611 of Appendix to Title 50, War.

TITLE 30.—MINERAL LANDS AND MINING

Chapter 1.—THE BUREAU OF MINES

Sec.
4f. Investigations of coal mines to obtain information relating to health and safety conditions (New).
4g. Same; time of investigations (New).
4h. Same; admission of investigators to mines (New).
4i. Same; penalty for mine's refusal to admit investigator (New).
4j. Same; information by mine concerning accidents (New).
4k. Same; reports to Congress of information obtained; other reports, publications, etc.; availability to public; expenditure of funds in advancement of health or safety.
4l. Same; agency charged with execution of sections 4f–4o; cooperation with states (New).
4m. Same; creation of advisory committee; membership; functions (New).
4n. Same; appointment, compensation, and qualifications of officers and employees (New).
4o. Same; "commerce" defined (New).

§§ 1, 2–4.

CODIFICATION

Citation "Feb. 14, 1903, ch. 552, § 12, 32 Stat. 830" should be omitted from credit.

§ 4f. Investigations of coal mines to obtain information relating to health and safety conditions.

The Secretary of the Interior, acting through the United States Bureau of Mines, is hereby authorized and empowered to make or cause to be made annual or necessary inspections and investigations in coal mines the products of which regularly enter commerce or the operations of which substantially affect commerce—

(a) For the purpose of obtaining information relating to health and safety conditions in such mines, the causes of accidents involving bodily injury or loss of life in such mines, or the causes of occupational diseases originating in such mines, whenever such health or safety conditions, accidents, or occupational diseases burden or obstruct commerce or threaten to burden or obstruct commerce.

(b) For the purpose of obtaining information relating to health and safety conditions in such mines, the causes of accidents involving bodily injury or loss of life in such mines, or the causes of occupational diseases originating in such mines, as a basis for determining the most effective manner in which the public funds made available for the protection or advancement of health or safety in coal mines, and for the prevention or relief of accidents or occupational diseases therein may be expended for the accomplishment of such objects.

(c) For the purpose of obtaining information relating to health and safety conditions in such mines, the causes of accidents involving bodily injury or loss of life in such mines, or the causes of occupational diseases, originating in such mines, as a basis for the preparation and dissemination of reports, studies, statistics, and other educational materials pertaining to the protection or advancement of health or safety in coal mines and to the prevention or relief of accidents or occupational diseases in coal mines.

(d) For the purpose of obtaining information relating to accidents involving bodily injury or loss of life in such mines or relating to occupational diseases originating in such mines, to be transmitted to the Bureau of the Census for use in connection with the preparation and compilation of the various Census reports.

(e) For the purpose of obtaining information relating to health and safety conditions in such mines, the causes of accidents involving bodily injury or loss of life in such mines, or the causes of occupational diseases originating in such mines, to be transmitted to the Congress for its consideration in connection with legislative matters involving health and safety conditions, accidents, or occupational diseases in coal mines. (May 7, 1941, ch. 87, § 1, 55 Stat. 177.)

APPROPRIATIONS; SEPARABILITY OF PROVISIONS

Sections 10 and 12 of act May 7, 1941, cited to text, provided as follows:

"Sec. 10. There are hereby authorized to be appropriated, out of any moneys in the Treasury not otherwise appropriated, such sums as may be necessary for the due execution of this Act (sections 4f–4o of this title).

"Sec. 12. If any provision of this Act (sections 4f–4o of this title), or the application thereof to any person or circumstance, is held invalid, the remainder of this Act, and the application of such provision to other persons or circumstances, shall not be affected thereby."

§ 4g. Same; time of investigations.

The Secretary of the Interior, acting through the United States Bureau of Mines, is further authorized and empowered to make or cause to be made the inspections and investigations provided for in section 4f of this title at other than annual intervals at any time in his discretion when the making of such inspections or investigations in the mine concerned will be in furtherance of the purposes of sections 4f–4o of this title. (May 7, 1941, ch. 87, § 2, 55 Stat. 178.)

CROSS REFERENCES

Appropriations for and separability of provisions of act May 7, 1941, cited to text, see note under section 4f of this title.

§ 4h. Same; admission of investigators to mines.

The Secretary of the Interior acting through the United States Bureau of Mines, or any duly authorized representative of such Bureau, shall be entitled to admission to any coal mine the products of which regularly enter commerce or the operations of which substantially affect commerce, for the purpose of making any inspection or investigation authorized

under section 4f or section 4g of this title. (May 7, 1941, ch. 87, § 3, 55 Stat. 178.)

CROSS REFERENCES

Appropriations for and separability of provisions of act May 7, 1941, cited to text, see note under section 4f of this title.

§ 4i. Same; penalty for mine's refusal to admit investigator.

Any owner, lessee, agent, manager, superintendent, or other person having control or supervision of any coal mine subject to the provisions of section 4f or section 4g of this title who refuses to admit the Secretary of the Interior, acting through the United States Bureau of Mines, or any duly authorized representative of such Bureau, to such mine, pursuant to the provisions of section 4h of this title, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine not exceeding $500 or by imprisonment not exceeding sixty days, or by both. (May 7, 1941, ch. 87, § 4, 55 Stat. 178.)

CROSS REFERENCES

Appropriations for and separability of provisions of act May 7, 1941, cited to text, see note under section 4f of this title.

§ 4j. Same; information by mine concerning accidents.

Every owner, lessee, agent, manager, superintendent, or other person having control or supervision of any coal mine the products of which regularly enter commerce or the operations of which substantially affect commerce shall furnish to the Secretary of the Interior, acting through the United States Bureau of Mines, or to any duly authorized representative of such Bureau, upon request, complete and correct information to the best of his knowledge concerning any or all accidents involving bodily injury or loss of life which occurred in such mine during the calendar year in which the request is made or during the preceding calendar year. (May 7, 1941, ch. 87, § 5, 55 Stat. 178.)

CROSS REFERENCES

Appropriations for and separability of provisions of act May 7, 1941, cited to text, see note under section 4f of this title.

§ 4k. Same; reports to Congress of information obtained; other reports, publications, etc.; availability to public; expenditure of funds in advancement of health or safety.

The Secretary of the Interior, acting through the United States Bureau of Mines, is hereby authorized and directed—

(a) To report annually to the Congress, either in summary or detailed form, the information obtained by him under sections 4f–4o of this title, together with such findings and comments thereon and such recommendations for legislative action as he may deem proper;

(b) To compile, analyze, and publish, either in summary or detailed form, the information obtained by him under sections 4f–4o of this title, together with such findings concerning the causes of unhealthy or unsafe conditions, accidents, or occupational diseases in coal mines, and such recommendations for the prevention or amelioration of unhealthy or unsafe conditions, accidents, or occupational diseases in coal mines as he may deem proper;

(c) To prepare and disseminate reports, studies, statistics, and other educational materials pertaining to the protection or advancement of health or safety in coal mines and to the prevention or relief of accidents or occupational diseases in coal mines;

(d) To expend the funds made available to him for the protection or advancement of health or safety in coal mines, and for the prevention or relief of accidents or occupational diseases therein, in such lawful manner as he may deem most effective in the light of the information obtained under sections 4f–4o of this title to promote the accomplishment of the objects for which such funds are granted;

(e) To transmit to the Director of the Census, either in summary or detailed form, the information obtained by him under sections 4f–4o of this title, for use in connection with the preparation and compilation of the various Census reports; and

(f) To make available for public inspection, either in summary or detailed form, the information obtained under sections 4f–4o of this title, as soon as practicable after the acquisition of such information. (May 7, 1941, ch. 87, § 6, 55 Stat. 178.)

Appropriations for and separability of provisions of act May 7, 1941, cited to text, see note under section 4f of this title.

§ 4l. Same; agency charged with execution of sections 4f–4o; cooperation with States.

The execution of the provisions of sections 4f–4o of this title shall devolve upon the United States Bureau of Mines and the Secretary of the Interior may designate other bureaus or offices in the Department of the Interior to cooperate with the United States Bureau of Mines for such purpose. In order to promote sound and effective coordination of Federal and local activities within the field covered by sections 4f–4o of this title, the Secretary of the Interior, and the several bureaus and offices under his jurisdiction, shall cooperate with the official mine inspection or safety agencies of the several States and Territories, and, with the consent of the proper authorities thereof, may utilize the services of such agencies in connection with the administration of sections 4f–4o of this title. Copies of all findings, recommendations, reports, studies, statistics and information made public under the authority of clauses (b), (c), and (f) of section 4k of this title shall, whenever practicable, be furnished any cooperating State or Territorial agency which may request the same. (May 7, 1941, ch. 87, § 7, 55 Stat. 179.)

CROSS REFERENCES

Appropriations for and separability of provisions of act May 7, 1941, cited to text, see note under section 4f of this title.

§ 4m. Same; creation of advisory committee; membership; functions.

The Secretary of the Interior, acting through the United States Bureau of Mines, may, in his discretion, create and establish an advisory committee composed of not more than six members to exercise consultative functions, when required by the Secretary, in

connection with the administration of sections 4f–4o of this title. The said committee shall be composed of representatives of coal-mine owners and of representatives of coal-mine workers in equal number. The members of said committee shall be appointed by the Secretary of the Interior without regard to the civil-service laws. (May 7, 1941, ch. 87, § 8, 55 Stat. 179.)

CROSS REFERENCES

Appropriations for and separability of provisions of act May 7, 1941, cited to text, see note under section 4f of this title.

§ 4n. Same; appointment, compensation, and qualifications of officers and employees.

The Secretary of the Interior, acting through the United States Bureau of Mines, shall have authority to appoint, subject to the civil-service laws, such officers and employees as he may deem requisite for the administration of sections 4f–4o of this title; to fix, subject to sections 661–673 and 674 of Title 5, the compensation of officers and employees so appointed; and to prescribe the powers, duties, and responsibilities of all officers and employees engaged in the administration of sections 4f–4o of this title: *Provided, however,* That in the selection of persons for appointment as coal-mine inspectors no person shall be so selected unless he has the basic qualification of at least five years' practical experience in the mining of coal, and is recognized by the United States Bureau of Mines as having the training or experience of a practical mining engineer in those essentials necessary for competent coal-mine inspection; and in detailing coal-mine inspectors to the inspection and investigation of individual mines, due consideration shall be given to their previous practical experience in the work of mining coal in the State, district, or region where such inspections are to be made. (May 7, 1941, ch. 87, § 9, 55 Stat. 179.)

CROSS REFERENCES

Appropriations for and separability of provisions of act May 7, 1941, cited to text, see note under section 4f of this title.

§ 4o. Same; "commerce" defined.

For the purposes of sections 4f–4o of this title, the term "commerce" means trade, traffic, commerce, transportation, or communications between any State, Territory, possession, or the District of Columbia and any other State, Territory, or possession, of the United States, or between any State, Territory, possession, or the District of Columbia and any foreign country, or wholly within any Territory, possession, or the District of Columbia, or between points in the same State if passing through any other State or through any Territory, possession, or the District of Columbia or through any foreign country. (May 7, 1941, ch. 87, § 11, 55 Stat. 179.)

Appropriations for and separability of provisions of act May 7, 1941, cited to text, see note under section 4f of this title.

§§ 5, 7–10.

CODIFICATION

Citation "Feb. 14, 1903, ch. 552, § 12, 32 Stat. 830" should be omitted from credit.

Chapter 2.—MINERAL LANDS AND REGULATIONS IN GENERAL

§ 28a. Annual assessment work on mining claims; suspension of requirement.

SIMILAR PROVISIONS

Provisions suspending requirement of annual assessment work on mining claims for the periods listed below were contained in the acts specified:

July 1, 1931 to July 1, 1932—Res. June 6, 1932, ch. 210, 47 Stat. 291, as amended by Res. June 30, 1932, ch. 334, 47 Stat. 474.

Jan. 1, 1919 to Dec. 31, 1919—Act Nov. 13, 1919, ch. 106, 41 Stat. 354.

Jan. 1, 1919 to Dec. 31, 1919—Act Aug. 15, 1919, ch. 49, 41 Stat. 279.

Jan. 1, 1917 to Dec. 31, 1918—Res. Oct. 15, 1917, ch. 75, 40 Stat. 343.

April 6, 1917 to (see Act)—Res. July 17, 1917, ch. 39, 40 Stat. 243 (Men in military and naval service excused during service and six months after demobilization.)

Jan. 1, 1913 to Dec. 31, 1913—Act Dec. 1, 1913, ch. 39, 38 Stat. 235.

April 21, 1898 to (see Act)—Act July 2, 1898, ch. 563, 30 Stat. 651 (men in military and naval service excused during service and six months after demobilization.)

Jan. 1, 1894 to Dec. 31, 1894—Act July 18, 1894, ch. 142, 28 Stat. 114.

Jan. 1, 1893 to Dec. 31, 1893—Act Nov. 3, 1893, ch. 12, 28 Stat. 6.

July 3, 1942 to (see Act)—Act July 3, 1942, ch. 486, 56 Stat. 647.

July 1, 1941 to July 1, 1943—Act May 7, 1942, ch. 294, 56 Stat. 271.

Oct. 17, 1940 to (see Act)—Act Oct. 17, 1940, ch. 888, 54 Stat. 1188 (Men in military and naval service excused during service and six months after demobilization and during necessary hospitalization thereafter.)

July 1, 1937 to July 1, 1938—Act June 29, 1938, ch. 815, 52 Stat. 1243.

July 1, 1936 to July 1, 1937—Act June 24, 1937, ch. 381, 50 Stat. 306.

July 1, 1935 to July 1, 1936—Act April 24, 1936, ch. 247, 49 Stat. 1238.

July 1, 1934 to July 1, 1935—Act June 13, 1935, ch. 220, 49 Stat. 337.

July 1, 1933 to July 1, 1934—Act May 15, 1934, ch. 289, 48 Stat. 777.

July 1, 1932 to July 1, 1933—Act May 18, 1933, ch. 33, 48 Stat. 72.

NATIONAL DEFENSE WITHDRAWALS; SUSPENSION OF REQUIREMENTS

Act July 3, 1942, ch. 486, 56 Stat. 647, cited in above list provided as follows: "The provision of section 28 of this title which requires that on each mining claim located after May 10, 1872, and until a patent has been issued therefor, not less than $100 worth of labor shall be performed or improvements made during each year, shall be suspended as to all valid mining claims in the United States, including the Territory of Alaska, which are situated within the exterior limits of any area withdrawn by Executive order for purposes of national defense, and such suspension shall remain in force and effect until the end of the assessment year during which the order of withdrawal is vacated by the President or by Act of Congress. Where it is found necessary to utilize the surface of valid mining claims for purposes of national defense, the record holders thereof are authorized to enter into agreements providing for such use with any executive department or Federal agency exercising control or jurisdiction over the land."

EXTENSION OF TIME

Provisions extending time of annual assessment work on mining claims until the time listed below were contained in the acts specified:

July 1, 1938, to Sept. 1, 1939, act June 30, 1939, ch. 257, 53 Stat. 991.

May 10, 1872, to Jan. 1, 1875, act June 6, 1874, ch. 220, 18 Stat. 61.
May 10, 1872, to June 10, 1874, act Mar. 1, 1873, ch. 214, 17 Stat. 483.

§ 49. Lands in Missouri and Kansas; disposal as agricultural lands.

Except as otherwise provided in sections 181–194, 201, 202–208, 211–214, 223–229, 241, 251, and 261–263 of this title, within the States of Missouri and Kansas deposits of coal, iron, lead, or other mineral are excluded from the operation of the provisions of sections 22–24, 26–30, 33–35, 37, 39, 40–42, 47 of this title, and all lands in said States shall be subject to disposal as agricultural lands. (May 5, 1876, ch. 91, 19 Stat. 52; Feb. 25, 1920, ch. 85, § 1, 41 Stat. 437.)

§ 49h. Reports by State agencies; revocation of certificates to Treasury; appeal to Federal Security Administrator.

* * * * *

The Board may revoke any existing certificates or withhold any further certificate provided for in section 49f of this title, whenever it shall determine, as to any State, that the cooperating State agency has not properly expended the moneys paid to it or the moneys herein required to be appropriated by such State, in accordance with plans approved under sections 49–49c, 49d, 49e–49k of this title.

* * * * *

(June 6, 1933, ch. 49, § 9, 48 Stat. 116; Reorg. Plan No. I, §§ 201, 203, eff. July 1, 1939, 4 F. R. 2728, 53 Stat. 1424.)

Chapter 3.—LANDS CONTAINING COAL, PHOSPHATES, PETROLEUM, OIL, OIL SHALE, GAS, SODIUM, POTASSIUM, AND SO FORTH, AND BUILDING STONE

LEASES AND PROSPECTING PERMITS

4. Oil and Gas

Sec.
226b. Same; preference right to new lease upon expiration of five-year noncompetitive oil and gas lease (New).

DISPOSAL OF LANDS IN ALABAMA AS AGRICULTURAL LANDS

§ 171. Disposal as agricultural lands.

Except as otherwise provided in sections 181–194, 201, 202–208, 211–214, 223–229, 241, 251, 261–263 of this title, all public lands within the State of Alabama, whether mineral or otherwise, shall be subject to disposal only as agricultural lands. All lands which had been reported to the General Land Office prior to March 3, 1883, as containing coal and iron shall first be offered at public sale. (Mar. 3, 1883, ch. 118, 22 Stat. 487; Feb. 25, 1920, ch. 85, § 1, 41 Stat. 437.)

Codification

Section is from act Mar. 3, 1883, cited to text, which act contained an additional provision relating to pending homesteads, omitted because of its temporary nature.

The exception clause has been inserted at the beginning of this section because of act Feb. 25, 1920, cited to text, which provided that deposits of coal, phosphate, sodium, oil, oil shale, or gas, and lands containing such deposits owned by the United States, shall be subject to disposition in the form and manner provided by this act.

LEASES AND PROSPECTING PERMITS

4. Oil and Gas

§§ 221–222h. Prospecting permits; terms and conditions; extensions.

Compromise of Claims for Accrued Rental

Act July 29, 1942, ch. 534, § 2, 56 Stat. 726, provided as follows: "The Secretary of the Interior is authorized to make a compromise settlement of any claim for accrued rental under a lease issued pursuant to the provisions of section 13 of such Act of February 25, 1920, as amended (former section 221 of this title), in any case in which he determines that it would be financially beneficial to the United States to make such a compromise settlement or in any case in which he determines that collection of the full amount of such accrued rental from the lessee is inadvisable because of the lessee's financial resources being limited."

§ 223. Leases; amount and survey of land; term of lease; royalties and annual rental.

Limitation of Royalty on Discoveries During War Period

Act Dec. 24, 1942, ch. 812, 56 Stat. 1080, provided: "During the period of the national emergency proclaimed by the President May 27, 1941 (Proclamation Numbered 2487) (set out preceding section 1 of Appendix to Title 50), upon a determination by the Secretary of the Interior that a new oil or gas field or deposit has been discovered by virtue of a well or wells drilled within the boundaries of any lease issued pursuant to the provisions of the Act, approved February 25, 1920, as amended (U. S. C., Title 30, secs. 181–263), the royalty obligation of the lessee who drills such well or wells to the United States as to such new deposit shall be limited for a period of ten years following the date of such discovery to a flat rate of 12½ per centum in amount or value of all oil or gas produced from the lease."

§ 226b. Same; preference right to new lease upon expiration of five-year noncompetitive oil and gas lease.

Upon the expiration of the five-year term of any noncompetitive oil and gas lease issued pursuant to the provisions of the Act of August 21, 1935 (49 Stat. 674), amending sections 185, 221, 223, and 226 of this title and maintained in accordance with the applicable statutory requirements and regulations, the record title holder shall be entitled to a preference right over others to a new lease for the same land pursuant to the provisions of section 226 of this title and under such rules and regulations as are then in force, if he shall file an application therefor within ninety days prior to the date of the expiration of the lease. The preference right herein granted shall not apply to lands which on the date of the expiration of a lease are within the known geologic structure of a producing oil or gas field. (July 29, 1942, ch. 534, § 1, 56 Stat. 726.)

TITLE 31.—MONEY AND FINANCE

Chapter 1.—THE NATIONAL BUDGET AND AUDIT SYSTEM

THE BUDGET

§ 16. Bureau of Budget; director and assistant director; Budget, etc., to be prepared by bureau.

There is created in the Executive Office of the President a bureau to be known as the Bureau of the Budget. There shall be in the bureau a director and an assistant director, who shall be appointed by the President and receive salaries of $10,000 a year each. The assistant director shall perform such duties as the director may designate, and during the absence or incapacity of the director or during a vacancy in the office of director he shall act as director. The bureau, under such rules and regulations as the President may prescribe, shall prepare for him the Budget, and any supplemental or deficiency estimates, and to this end shall have authority to assemble, correlate, revise, reduce, or increase the estimates of the several departments or establishments. (As amended Reorg. Plan No. I, § 1, eff. July 1, 1939, 4 F. R. 2727, 53 Stat. 1423; Apr. 28, 1942, ch. 247, title III, 56 Stat. 234.)

AMENDMENTS

1942—Act April 28, 1942, cited to text, increased the salary of the assistant director from $7,500 a year to "$10,000 per annum after the date of the enactment of this Act."

§ 18. Detailed study of departments and establishments by bureau.

Investigation of nonessential Federal expenditures, see note under Subtitle D, preceding section 3600 of Title 26, Internal Revenue Code.

§ 19. Powers and duties transferred to bureau.

CROSS REFERENCES

Director of Bureau as Director of Federal Reporting Services, see section 139a of Title 5, Executive Departments and Government Officers and Employees.

GENERAL ACCOUNTING OFFICE

§ 41. Creation; control and direction of; certain offices abolished; officers, employees, books, papers, etc., transferred to General Accounting Office; seal thereof.

CROSS REFERENCES

Coordination of executive bureaus, offices, etc., in interest of national defense and for successful prosecution of war as inapplicable to General Accounting Office, see section 601 of Appendix to Title 50, War.

§ 42. Comptroller General and Assistant Comptroller General.

TEMPORARY INCREASE IN COMPTROLLER GENERAL'S SALARY

Act Apr. 5, 1941, ch. 40, § 1, 55 Stat. 112, contained the following proviso: "That the salary of the Comptroller General shall be at the rate of $12,000 per annum effective on the date of enactment of this Act, so long as the position is held by the present incumbent."

§ 58. Transferred.

Section has become section 57 of this title.

Chapter 2.—AUDIT AND SETTLEMENT OF ACCOUNTS

Sec.

80a. Same; extension of time during war or emergency (New).
80b. Administrative examination of accounts of United States Marine Corps expenditures (New).
80c. Administrative examination of accounts of Navy expenditures; extension of time during war or emergency (New).
82b. Disbursing officers of executive branch of the Government; examination of vouchers (New).
82c. Certifying officers; bond; accountability; relief by Comptroller General (New).
82d. Same; enforcement of liability (New).
82e. Disbursing officers excepted from sections 82b–82e of this title (New).
82f. Certifying and disbursing officers' accountability for correctness of computations of certified vouchers (New).
82g. Disbursing or certifying officer; exemption from liability for overpayments for transportation (New).

§ 72. Same; settlement of accounts.

Death, resignation or separation from office of Chief Disbursing Officer as affecting settlement, see section 249b of Title 5, Executive Departments, Government Officers and Employees.

§ 80a. Same; extension of time during war or emergency.

The time for examination of monthly accounts covering expenditures by disbursing officers of the Army after the date of actual receipt by bureaus and offices of the War Department and before transmitting the same to the General Accounting Office, as limited by section 267 of Title 5 and sections 44, 45, 78, 80, and 496 of this title, and notwithstanding the provisions of section 80 of this title, is hereby extended, in time of war or during any emergency declared by Congress or determined by the President and for a period of eighteen months after such war or emergency shall have ceased to exist, from sixty to ninety days. (Nov. 21, 1941, ch. 499, 55 Stat. 781.)

REFERENCES IN TEXT

Words "as limited by section 267 of Title 5 and sections 44, 45, 78, 80, and 496 of this title, and notwithstanding the provisions of section 80 of this title" originally read "as limited by section 12 of the Act of July 31, 1894 (28 Stat. 209), as amended by section 4 of the Act of March 2, 1895 (28 Stat. 807), by the Act of March 2, 1901 (31 Stat. 910), and by the Act of June 10, 1921 (42 Stat. 24), and notwithstanding the provisions of the Act of July 9, 1918 (40 Stat. 892)". For complete distribution of the various acts referred to, see Tables.

§ 80b. Administrative examination of accounts of United States Marine Corps expenditures.

The time for examination of monthly accounts covering expenditures by disbursing officers of the United States Marine Corps after the date of actual receipt at headquarters, United States Marine Corps, and before transmitting the same to the General Accounting Office, as limited by sections 78 and 496 of this title and section 267 of Title 5, is hereby extended from twenty to sixty days. In time of war or national emergency and for a period of eighteen months after such war or emergency shall have ceased to exist, the time for examination of such monthly accounts is hereby extended from sixty to ninety days. (Dec. 26, 1941, ch. 629, 55 Stat. 862.)

§ 80c. Administrative examination of accounts of Navy expenditures; extension of time during war or emergency.

The time for examination of quarterly accounts covering expenditures by disbursing officers of the United States Navy after the date of actual receipt in the Bureau of Supplies and Accounts, Navy Department, and before transmitting the same to the General Accounting Office, as limited by sections 78 and 496 of this title and section 267 of Title 5, is hereby extended from sixty to ninety days in time of war or during any emergency declared by Congress and for a period of eighteen months after such war or emergency shall have ceased to exist. (Feb. 20, 1942, ch. 95, 56 Stat. 94.)

§ 82. Administrative examination of accounts.

CROSS REFERENCES

Certifying officers, bond, liability for improper payment and relief by Comptroller General, see section 82c of this title.

Disbursements by officers of executive branch of Government, see section 82b of this title.

Enforcement of liability, see section 82d of this title.

§ 82b. Disbursing officers of executive branch of the Government; examination of vouchers.

Notwithstanding the provisions of section 82 of this title, and section 4 of Executive Order Numbered 6166, dated June 10, 1933, disbursing officers under the executive branch of the Government shall (1) disburse moneys only upon, and in strict accordance with, vouchers duly certified by the head of the department, establishment, or agency concerned, or by an officer or employee thereof duly authorized in writing by such head to certify such vouchers; (2) make such examination of vouchers as may be necessary to ascertain whether they are in proper form, duly certified and approved, and correctly computed on the basis of the facts certified; and (3) be held accountable accordingly. (Dec. 29, 1941, ch. 641, § 1, 55 Stat. 875.)

REFERENCES IN TEXT

Section 4 of Executive Order Numbered 6166, dated June 10, 1933, cited in text, is set out as note following section 132 of Title 5, Executive Departments and Government Officers and Employees.

EFFECTIVE DATE

Section 5 of act Dec. 29, 1941, cited to text, provided: "This Act (sections 82b–82e of this title) shall become effective on the first day of the fourth month following the date of its enactment."

REFERENCES

Designation of certifying officers by the Liaison Officer, see section 215a of this title.

§ 82c. Certifying officers; bond; accountability; relief by Comptroller General.

The officer or employee certifying a voucher shall (1) be held responsible for the existence and correctness of the facts recited in the certificate or otherwise stated on the voucher or its supporting papers and for the legality of the proposed payment under the appropriation or fund involved; (2) be required to give bond to the United States, with good and sufficient surety approved by the Secretary of the Treasury, in such amount as may be determined by the head of the department, agency, or establishment concerned, pursuant to standards prescribed by the Secretary of the Treasury, and under such conditions as may be prescribed by the Secretary of the Treasury; and (3) be held accountable for and required to make good to the United States the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate made by him, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved: *Provided*, That the Comptroller General may, in his discretion, relieve such certifying officer or employee of liability for any payment otherwise proper whenever he finds (1) that the certification was based on official records and that such certifying officer or employee did not know, and by reasonable diligence and inquiry could not have ascertained, the actual facts, or (2) that the obligation was incurred in good faith, that the payment was not contrary to any statutory provision specifically prohibiting payments of the character involved, and that the United States has received value for such payment: *Provided further*, That the Comptroller General shall relieve such certifying officer or employee of liability for an overpayment for transportation services made to any common carrier covered by section 67 of Title 49 whenever he finds that the overpayment occurred solely because the administrative examination made prior to payment of the transportation bill did not include a verification of transportation rates, freight classifications, or land-grant deductions. (Dec. 29, 1941, ch. 641, § 2, 55 Stat. 875.)

EFFECTIVE DATE

Effective date of act Dec. 29, 1941, cited to text, see note under section 82b of this title.

§ 82d. Same; enforcement of liability.

The liability of certifying officers or employees shall be enforced in the same manner and to the same extent as now provided by law with respect to enforcement of the liability of disbursing and other accountable officers; and they shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for certification. (Dec. 29, 1941, ch. 641, § 3, 55 Stat. 876.)

EFFECTIVE DATE

Effective date of act Dec. 29, 1941, cited to text, see note under section 82b of this title.

CROSS REFERENCES

Enforcement of liability of disbursing and other accountable officers, see sections 506, 508, 510, and 511 of this title.

§ 82e. Disbursing officers excepted from sections 82b–82e of this title.

Nothing contained in sections 82b–82e of this title shall apply to the disbursing functions under the jurisdiction of the War Department, the Navy Department (including the Marine Corps), and the Panama Canal, except those pertaining to departmental salaries and expenses in the District of Columbia. (Dec. 29, 1941, ch. 641, § 4, 55 Stat. 876.)

EFFECTIVE DATE

Effective date of act Dec. 29, 1941, cited to text, see note under section 82b of this title.

§ 82f. Certifying and disbursing officers' accountability for correctness of computations of certified vouchers.

The responsibility and accountability of certifying officers under sections 82b–82e of this title shall be deemed to include the correctness of the computations of certified vouchers and disbursing officers shall not be held accountable under section 82b of this title for the correctness of such computations. (Apr. 28, 1942, ch. 247, title III, 56 Stat. 244.)

§ 82g. Disbursing or certifying officer; exemption from liability for overpayments for transportation.

No disbursing or certifying officer of the United States shall be held liable for overpayments made for transportation furnished on Government bills of lading or transportation requests when said overpayments are due to the use of improper transportation rates, classifications, or the failure to deduct the proper amount under land-grant laws or equalization and other agreements. (June 1, 1942, ch. 320, 56 Stat. 306.)

§ 102. Payment of claims for pay and allowances.

CROSS REFERENCES

Certificates in connection with pay and allowance accounts of civilian and military personnel of War and Navy Departments, see section 836 of Appendix to Title 50, War.

§ 123. Regulation of delivery in foreign countries of checks against funds of United States; prohibition in absence of assurance that payee will receive and be able to negotiate check.

Hereafter no check or warrant drawn against funds of the United States, or any agency or instrumentality thereof, shall be sent from the United States (including its Territories and possessions and the Commonwealth of the Philippine Islands) for delivery in a foreign country in any case in which the Secretary of the Treasury determines that postal, transportation, or banking facilities in general, or local conditions in the country to which such check or warant is to be delivered, are such that there is not a reasonable assurance that the payee will actually receive such check or warrant and be able to negotiate the same for full value: *Provided,* That any check drawn against funds of the United States for benefits under the laws administered by the Veterans' Administration, for delivery in the United States, its Territories, or possessions, to a guardian, curator, conservator, or other person legally vested with the care of any person in a foreign country, shall be deemed to be drawn for delivery in such foreign country and subject to the provisions of this Act, and the Secretary of the Treasury shall be furnished necessary notification by the Administrator of Veterans' Affairs as to each such check: *Provided further,* That the Administrator of Veterans' Affairs is authorized to except from the provisions of the foregoing proviso any check wherein the application of this amendment would result in reduction, discontinuance, or denial of benefits which otherwise might be used for the care of a dependent of such person. (Oct. 9, 1940, ch. 796, § 1, 54 Stat. 1086, as amended Dec. 2, 1942, ch. 659, 56 Stat. 1028.)

AMENDMENTS

1942—Act Dec. 2, 1942, cited to text, amended section by adding provisos.

REFERENCES IN TEXT

Words "this amendment" in proviso beginning "That the Administrator of Veterans' Affairs is authorized" first appeared in amendment by act Dec. 2, 1942, cited to text, adding this and preceding proviso.

Chapter 6.—DEBTS DUE BY, OR TO, THE UNITED STATES

Sec.

215a. Claims in connection with Office for Emergency Management (New).
224d. Settlement of claims for damages caused by United States armed forces in foreign countries (New).

CROSS REFERENCES

Settlement of claims by American nationals against Mexican government, see sections 661 et seq. of Title 22, Foreign Relations and Intercourse.

§ 194. Compromise.

Upon a report by a district attorney, or any special attorney or agent having charge of any claim in favor of the United States, showing in detail the condition of such claim, and the terms upon which the same may be compromised, and recommending that it be compromised upon the terms so offered, and upon the recommendation of the General Counsel for the Department of the Treasury, the Secretary of the Treasury is authorized to compromise such claim accordingly. But the provisions of this section shall not apply to any claim arising under the postal laws. (R. S. § 3469; May 10, 1934, ch. 277, 11:40 a. m., § 512, 48 Stat. 758.)

COMPROMISE OF CASES REFERRED TO DEPARTMENT OF JUSTICE

Functions of prosecuting in the courts of the United States claims and demands by, and offenses against, the United States, and of defending claims and demands against the United States, then exercised by any agency or officer were transferred to the Department of Justice; and as to any case referred to that Department for prosecution or defense in the courts, the function of decision whether and in what manner to prosecute, compromise, etc., then exercised by any agency or officer, was transferred to the Department of Justice by Ex. Ord. No. 6166, § 5, June 10,

1933, set out as note under section 132 of Title 5, Executive Departments and Government Officers and Employees.

CROSS REFERENCES

Compromise of cases under revenue laws, see section 3761 of Title 26, Internal Revenue Code.

§ 215. Settlement of claims not exceeding $1,000; certification of amounts found due to Congress; time for presentation.

Maneuvers, gun fire, etc., of Army, settlement of claims not exceeding $1,000 for damages to private property caused by, see section 208 of Title 5, Executive Departments and Government Officers and Employees.

Settlement of claims arising from actions of United States armed forces in foreign countries during National Emergency, see section 224d of this title and note thereunder.

§ 215a. Claims in connection with Office for Emergency Management.

The Liaison Officer is hereby authorized, in connection with the operations of the constituent agencies of the Office for Emergency Management, to consider, ascertain, adjust, determine, and certify claims against the United States in accordance with section 215 of this title, and to designate certifying officers in accordance with sections 82b–82e of this title. (July 25, ch. 524, title I, 56 Stat. 707.)

§ 223. Settlement of claims for loss or damage to private property from operations, etc., of Army.

REPEATED.—Act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 372; Act July 2, 1942, ch. 477, § 1, 56 Stat. 615.

CROSS REFERENCES

Maneuvers, gun fire, etc., of Army, settlement of claims not exceeding $1,000 for damages to private property caused by, see section 208 of Title 5, Executive Departments and Government Officers and Employees.

§ 223a. Same; presentation and approval.

Claims of inhabitants of France or of any other European country not an enemy or ally of an enemy for damages caused by American military forces may be presented to any officer designated by the President, and when approved by such an officer shall be paid under regulations made by the Secretary of War. Such claims shall not be approved unless they would be payable according to the law or practice governing the military forces of the country in which they occur. Appropriations for the incidental expenses of the Quartermaster Corps shall be available for paying the claims herein described. This section does not supersede other modes of indemnity in existence and does not diminish responsibility of any member of the military forces to the person injured or to the United States. (Apr. 18, 1918, ch. 57, 40 Stat. 532.)

§ 224. Settlement of claims for damages from operation of Army aircraft.

Claims (not exceeding $500 each) for damage to private property including claims of military and civilian personnel in and under the War Department, and for injury to persons other than military personnel resulting from the operation of aircraft at home and abroad may be settled when each claim is substantiated by a survey report of a board of officers appointed by the commanding officer of the nearest aviation post and approved by the Chief of Air Corps and the Secretary of War. (As amended June 30, 1941, 6:20 p. m., E. S. T., ch. 262, §1, 55 Stat. 378; July 2, 1942, ch. 477, § 1, 56 Stat. 620.)

CODIFICATION

Text of section was from act July 2, 1942, ch. 477, § 1, 56 Stat. 620, cited to text. Provisions on this subject were contained in other acts cited to text.

§ 224a. Settlement of claims for personal injury or death caused by Government officers and employees in foreign countries.

CODIFICATION

Catchline has been revised.

§ 224b. Settlement of claims for damages caused by Federal Bureau of Investigation.

CODIFICATION

Catchline has been revised.

§ 224c. Settlement of claims for damages caused by Post Office Department and services.

CODIFICATION

Catchline has been revised.

§ 224d. Settlement of claims for damages caused by United States armed forces in foreign countries.

During the national emergency declared by the President on May 27, 1941, to exist, and for the purpose of promoting and maintaining friendly relations by the prompt settlement of meritorious claims, the Secretary of War and the Secretary of the Navy are hereby authorized to appoint a Claims Commission or Commissions, composed of officers of the Army, Navy, or Marine Corps, as the case may be, to consider, adjust, determine, and make payments in final settlement of bona fide claims on account of damages caused by Army, Navy, and Marine Corps forces, or individual members thereof, in a foreign country or possession thereof, including places located therein which are under the temporary or permanent jurisdiction of the United States, to the property, public or private, or the persons of inhabitants of such foreign countries, where the amount of such claim does not exceed $1,000: *Provided,* That no claim shall be considered by such Commissions unless presented within one year from the date of the accrual of said claim: *Provided further,* That any such settlements made by such Commissions under the authority of this section shall be final and conclusive for all purposes, notwithstanding any other provision of law to the contrary. (Jan. 2, 1942, ch. 645, § 1, 55 Stat. 880.)

PAYMENTS FROM CERTAIN APPROPRIATIONS; SECTION AS SUPPLEMENTARY TO EXISTING PROVISIONS

Sections 2 and 3 of act Jan. 2, 1942, cited to text, provided as follows:

"SEC. 2. All payments in settlement of claims under section 1 of this Act (section 224d of this title) shall be made out of the appropriation 'Pay, subsistence, and transportation of naval personnel', as to Navy and Marine Corps claims, and out of such appropriation for the Military Establishment as may be determined by the Secretary of War as to Army claims.

"SEC. 3. This Act (section 224d of this title) shall be supplementary to, and not in lieu of, all other provisions of law authorizing consideration, adjustment, determination, and payment of claims by the Secretary of War and the Secretary of the Navy, respectively."

CROSS REFERENCES

Settlement of claims arising from actions of United States armed forces, see sections 218–224a of this title, section 208 of Title 5, Executive Departments and Government Officers and Employees, and section 600 of Title 34, Navy.

Chapter 8.—COINS, COINAGE, AND CURRENCY

COINS AND COINAGE

War 5-cent pieces of silver and copper, see section 642 et seq. of Appendix to Title 50, War.

§ 317. Minor coins; weight and alloy.

SECTION SUSPENDED WITH RESPECT TO CONTENTS OF ONE-CENT PIECE

Treasury Department order of Dec. 23, 1942, 7 F. R. 10837, suspended the provisions of this section insofar as they affect the contents of one-cent pieces. The order provided:

"§ 101.1 One-cent piece. (a) Until further notice, or until December 31, 1946, whichever shall first occur, the 1-cent piece coined by the United States mints, shall have the following physical properties:

"(1) It shall be composed of steel with the obverse and reverse sides covered with a coating of .00025 inches of zinc.

"(2) It shall weigh 41.5 grains.

"(3) It shall have a diameter of .750 inches.

"(4) It shall be in the shape of a disc.

"(5) It shall not vary in weight by more than 3 grains; it shall not vary in diameter by more than .002 inches; and the zinc coating shall not exceed .001 inches.

"(6) It shall contain the same design, devices and legends as those used since 1909, for the 1-cent piece coined pursuant to amended section 3515 of the Revised Statutes (U. S. C. Title 31, sec. 317).

"(b) After January 1, 1943 and during the period in which the above described 1-cent piece is coined, the coinage of 1-cent pieces pursuant to the provisions of amended section 3515 of the Revised Statutes (U. S. C. title 31, sec. 317) shall be suspended.

"This order may be modified or revoked at any time."

CROSS REFERENCES

War 5-cent pieces of silver and copper, see section 642 et seq. of Appendix to Title 50, War.

§ 317a. Same; conservation of strategic war metals; 1- and 3-cent pieces; period of coinage; composition; silver content; application of other laws.

(a) There shall be included among the coins of the United States one or more special series of coins: *Provided,* That the coinage, issuance, and circulation of the coins provided for by this section shall be subject in all respects to the conditions, terms, provisions, limitations, and exceptions specified in subsections (b) to (j) hereof.

(b) No denomination or series of coins provided for by this section shall be coined unless and until the Secretary of the Treasury shall have issued an order that shall (1) prescribe the particular denomination or series, stating the pertinent physical properties, including content, weight, dimensions, shape, and design: *Provided,* That in determining such physical properties the Secretary shall take into consideration the use of such coins in coin-operated devices; and (2) state that he has determined, after consultation with the appropriate officials charged with the production of war material, that the coinage and circulation of the particular series will operate to conserve strategic metals in furtherance of the war effort.

(c) There shall be no coinage pursuant to the provisions of this section after December 31, 1946.

(d) The coinage provided for by this section shall not be of other denominations than 1 cent piece and 3 cent piece, and the amount of coinage of each such denomination shall be prescribed by the Secretary of the Treasury.

(e) Each denomination of coins provided for by this section shall constitute a series: *Provided,* That if one denomination is coined in more than one physical form or composition, the pieces of each different physical form or composition shall constitute a separate series.

(f) The coinage provided for by this section shall be in pieces of such metallic, or other or different content, weight, dimensions, shape, limits of tolerance, and design (including devices and legends), as the Secretary of the Treasury may by regulation prescribe for the particular denomination or series: *Provided,* That no silver shall be used for the coinage provided for by this section except as specified in subsection (g) hereof.

(g) For the coinage of any series, the Secretary of the Treasury is hereby authorized to allocate to the Director of the Mint, at such times and in such amounts as the Secretary of the Treasury deems necessary, any silver bullion in the monetary stocks of the United States not then held for redemption of any outstanding silver certificates. Silver contained in any pieces coined under section 1 of this section shall be accounted for by entries in the fund established for the purchase of metal for minor coinage: *Provided,* That the value of any silver bullion accounted for in said fund shall not be considered for the purpose of determining the statutory limit of said fund: *Provided further,* That the gain from the coinage of silver hereunder shall be accounted for by entries in the minor coinage profit fund. If any series is coined of silver or in part of silver, the pieces of said series shall nevertheless be deemed to be other than silver coins, subsidiary silver coins, silver coinage, or subsidiary silver coinage within the meaning of the monetary laws of the United States.

(h) The coinage provided for by this section shall be minor coinage, and the provisions of section 340 of this title, as amended, shall apply with respect to any necessary purchases of metal or other material for the coinage provided for by this section: *Provided, however,* That contracts for said purchases may be entered into in accordance with the provisions of section 611 of Appendix to Title 50.

(i) For the purpose of section 341 of this title, as amended, the coinage provided for in this section shall be in the same category as the minor coins referred to in said section 341.

(j) Except as provided in sections 317a–317f of this title, the coinage provided for by this section shall be subject in all respects to the monetary laws of the United States, including, but not by way of limitation, the laws pertaining to counterfeiting, to legal tender, and to the distribution, exchange, and

redemption of coins and currency. (Dec. 18, 1942, ch. 767, § 1, 56 Stat. 1064.)

APPROPRIATION

Section 6 of act Dec. 18, 1942, cited to text, provided: "There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $5,000,000 which shall be available for expenditure under the direction of the Secretary of the Treasury and in his discretion, for any purpose in connection with the carrying out of this Act (sections 317a–317f of this title)."

§ 317b. Same; suspension of coinage of certain coins authorized.

During the period when the coinage provided for by section 317a of this title may be coined, the Secretary of the Treasury is hereby authorized in his discretion to cause the coinage of any or all of the other minor coins to be suspended for the whole of said period or for any part or parts thereof. (Dec. 18, 1942, ch. 767, § 2, 56 Stat. 1065.)

§ 317c. Same; recoinage and sale of worn and uncurrent coins.

The Secretary of the Treasury shall cause all worn and uncurrent minor coin of the United States, heretofore or hereafter issued, received in the Treasury, to be melted down, the resulting metal and material to be used for coinage or sold, which sale is hereby authorized. Such coin (including any metal and material derived therefrom), and any loss resulting from the difference between the nominal or face value of such coin and the amount the same will produce in new coin, and any loss resulting from the sale of the metal or other material, shall be accounted for by entries in the fund established for the purchase of metal for minor coinage and said fund shall be reimbursed out of the special fund denominated the minor coinage profit fund: *Provided*, That the value of any coin (including any metal and material derived therefrom) accounted for as provided herein shall not be considered for the purpose of determining the statutory limit of the fund established for the purchase of metal for minor coinage. The proceeds from any sale pursuant to this section shall be accounted for by entries in the fund established for the purchase of metal for minor coinage. (Dec. 18, 1942, ch. 767, § 3, 56 Stat. 1065.)

CROSS REFERENCES

Purchase of metal for minor coinage; minor coinage profit fund, see section 340 of this title.

§ 317d. Same; place of coinage; authority to make contracts.

The Director of the Mint shall cause the coinage provided for by section 317a of this title to be coined in the United States coinage mints or to be coined in whole or in part at such other places or plants as the Director may, with the approval of the Secretary of the Treasury, designate; and the Director, with the approval of the Secretary, is hereby authorized to enter into such contracts as may be necessary to carry out the purposes of sections 317a–317f of this title. (Dec. 18, 1942, ch. 767, § 5, 56 Stat. 1066.)

§ 317e. Uncurrent silver dollars; formation into bars; use for coinage.

All worn and uncurrent standard silver dollars now held or hereafter received in the Treasury shall be formed into bars of such weights and degrees of fineness as the Secretary of the Treasury may direct; and the Director of the Mint is hereby authorized to cause the bars obtained pursuant to the provisions of this section to be used for coinage: *Provided, however*, That whenever such bars are obtained from standard silver dollars held as security for outstanding silver certificates, an equal amount of silver shall be allocated as security for outstanding silver certificates when such bars are used for coinage. (Dec. 18, 1942, ch. 767, § 4, 56 Stat. 1066.)

§ 317f. Rules and regulations to effectuate sections 317a–317e.

The Secretary of the Treasury is hereby authorized to issue such orders, regulations, and instructions as he may deem necessary or proper to carry out the purposes of sections 317a–317f of this title. (Dec. 18, 1942, ch. 767, § 7, 56 Stat. 1066.)

§ 340. Purchase of metal for minor coinage; profit fund.

For the purchase of metal for the minor coinage, authorized by this chapter, a sum not exceeding $1,000,000 in lawful money of the United States shall, upon the recommendation of the Director of the Mint and in such sums as he may designate, with the approval of the Secretary of the Treasury, be transferred to the credit of the superintendents of the mints at Philadelphia, San Francisco, and Denver, at which establishments, until otherwise provided by law, such coinage shall be carried on. The superintendents, with the approval of the Director of the Mint as to price, terms, and quantity shall purchase the metal required for such coinage by public advertisement, and the lowest and best bid shall be accepted, the fineness of the metals to be determined on the mint assay. The gain arising from the coinage of such metals into coin of a nominal value, exceeding the cost thereof, shall be credited to the special fund denominated the minor coinage profit fund; and this fund shall be charged with the wastage incurred in such coinage, and with the cost of distributing said coins, as hereinafter provided. The balance remaining to the credit of this fund, and any balance of the profits accrued from minor coinage under former Acts, shall be, from time to time, and at least twice a year, covered into the Treasury of the United States. (As amended June 21, 1941, ch. 213, 55 Stat. 255.)

AMENDMENTS

1941—Act June 21, 1941, cited to text, substituted the figure "$1,000,000" for "$600,000."

§§ 346, 350.

War 5-cent pieces of silver and copper, see section 642 et seq. of Appendix to Title 50, War.

Chapter 10.—THE PUBLIC MONEYS

Sec.
529h. Same; advances by the Office of Scientific Research and Development (New).

CHECK FORGERY INSURANCE FUND (New)

561. Creation of fund; appropriations.
562. Payments from fund to payees, etc., of lost or stolen checks on United States paid on forged indorsements.
563. Criminal or civil liability of forger and subsequent indorsers; deposit of collections.
564. Rules and regulations.

§ 493a. Army officers permitted to keep receipts from sales and other sources for current expenditures.

REPEATED.—Act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 369; act July 2, 1942, ch. 477, § 1, 56 Stat. 613.

§ 495a. Use by officers of Navy and Marine Corps of moneys for current expenditures.

REPEATED.—Act May 6, 1941, ch. 86, 55 Stat. 161; act Feb. 7, 1942, ch. 46, title I, 56 Stat. 64.

§ 528. Duplicates for lost, stolen, destroyed, mutilated, or defaced checks.

CROSS REFERENCES

Forged indorsements, settlement with payees of lost or stolen checks, see section 561 et seq. of this title.

§ 529. Advances of public moneys; prohibition against.

OFFICE OF SCIENTIFIC RESEARCH AND DEVELOPMENT

Advances of funds in connection with contracts entered into by such Office were authorized by act July 25, 1942, ch. 524, title I, 56 Stat. 709.

Availability of funds for acquisition of lands and rights pertaining thereto, etc., by Secretary of War without compliance with this section, see sections 767 and 771 of Appendix to Title 50, War.

§ 529h. Advances by the Office of Scientific Research and Development.

Notwithstanding the provisions of section 529 of this title, in the expenditure of any funds heretofore or hereafter allocated to it, contracts entered into by the Office of Scientific Research and Development may provide for payments in advance of the rendering of the service or the delivery of the article contracted for, subject to such limitations as the Director of the Office of Scientific Research and Development may prescribe. (Dec. 17, 1941, ch. 591, title III, 55 Stat. 819.)

§ 542. Repealed. July 11, 1941, ch. 290, § 4, 55 Stat. 585.

CHECK FORGERY INSURANCE FUND (New)

§ 561. Creation of fund; appropriations.

There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $50,000, to be available until expended, to be used by the Treasurer of the United States, under the direction of the Secretary of the Treasury, for making settlement with the payees and special indorsees of certain checks drawn on the Treasurer of the United States, as hereinafter provided. There is hereby further authorized to be appropriated from time to time such additional sums as may be necessary for such purpose. There shall be on deposit with the Treasurer of the United States in a special deposit account a revolving fund, to be known as the check forgery insurance fund (hereinafter referred to as "the fund"), to be composed of the sum of $50,000 and such further sums as may hereafter be appropriated from time to time, together with all recoveries deposited to the credit of the fund as hereinafter provided. (Nov. 21, 1941, ch. 489, § 1, 55 Stat. 777.)

EFFECTIVE DATE

Section 5 of act Nov. 21, 1941, cited to text, provided as follows: "This Act (Title 31, §§ 561–564) shall take effect on the sixtieth day following the date of its enactment."

§ 562. Payments from fund to payees, etc., of lost or stolen checks on United States paid on forged indorsements.

Whenever it is established (a) that any check heretofore or hereafter drawn on the Treasurer of the United States has been lost or stolen, without the fault of the payee or a holder who is a special indorsee and whose indorsement is necessary to the further negotiation of such check, (b) that such check has thereafter been negotiated and paid by the Treasurer on a forged indorsement of the payee's or special indorsee's name, (c) that the payee or special indorsee has not participated either directly or indirectly in the proceeds of such negotiation or payment, and (d) that reclamation from the forger or transferees or parties on such check subsequent to the forgery has been or may be delayed or be unsuccessful, the Treasurer of the United States is authorized and directed to draw on the fund prior to reclamation to pay such payee or special indorsee the amount of such check, without interest. (Nov. 21, 1941, ch. 489, § 2, 55 Stat. 777.)

EFFECTIVE DATE

Effective date of act Nov. 21, 1941, cited to text, see note under section 561 of this title.

CROSS REFERENCES

Duplicates for lost, stolen, mutilated, etc., checks, see section 528 of this title.

§ 563. Criminal or civil liability of forger and subsequent indorsers; deposit of collections.

Nothing contained in this subchapter shall be construed to relieve the forger from civil or criminal liability, nor to relieve any transferee or party on such check subsequent to the forgery from liability on his express or implied guaranty of prior indorsements, or liability to make refund to the Treasurer of the United States, and all amounts received by the Treasurer by way of reclamation from such persons, or other persons making repayment on behalf of such persons, to the extent that such amounts are necessary to reimburse the fund for payments made to payees or special indorsees therefrom shall forthwith be deposited to the credit of the fund and shall be available for the purposes thereof. (Nov. 21, 1941, ch. 489, § 3, 55 Stat. 778.)

EFFECTIVE DATE

Effective date of act Nov. 21, 1941, cited to text, see note under section 561 of this title.

§ 564. Rules and regulations.

The Secretary of the Treasury shall have the power to make such rules and regulations as he may deem necessary or proper for the administration of the provisions of this subchapter. (Nov. 21, 1941, ch. 489, § 4, 55 Stat. 778.)

EFFECTIVE DATE

Effective date of act Nov. 21, 1941, cited to text, see note under section 561 of this title.

Chapter 11.—APPROPRIATIONS

GENERAL PROVISIONS

Sec.
645a. Naval procurement fund; establishment; expenditures; reimbursement of fund from appropriations chargeable; adjustment of accounts (New).
663a. Appropriation for salaries of certain judicial officers; other uses prohibited; payment (New).

GENERAL PROVISIONS

§ 644. Naval stock fund; charges against.

There shall be a naval stock fund, which shall be charged with the cost of all stores procured for and credited with the value of all issues or sales made from the naval supply account. Deficiencies under appropriations for the Naval Establishment for the fiscal year 1920 and prior years shall be charged to this fund, to which shall be transferred the unexpended balances of annual appropriations for the Naval Establishment for the fiscal years 1919 and 1920. (As amended July 3, 1942, ch. 484, 56 Stat. 646.)

AMENDMENTS

1942—Act July 3, 1942, cited to text, redesignated the naval supply account fund to be the naval stock fund.

CROSS REFERENCES

Transfer to naval procurement fund of existing obligations not representing acquisition of materials for stock, see note under section 645a of this title.

§ 644a. Same; printing stock catalogue.

The cost of printing a Federal standard stock catalogue, and changes therein, when compiled and adopted by such Federal agency as may be designated by the President, shall be charged to the "Naval Stock Fund", and this fund shall be reimbursed, when copies are issued to the several departments and establishments, from the appropriations available for the procurement of supplies. (As amended July 3, 1942, ch. 484, 56 Stat. 646.)

AMENDMENTS

1942—Act July 3, 1942, cited to text, redesignated the naval supply account fund to be the naval stock fund.

§ 645a. Naval procurement fund; establishment; expenditures; reimbursement of fund from appropriations chargeable; adjustment of accounts.

There is hereby established under the Bureau of Supplies and Accounts the naval procurement fund, and there is authorized to be appropriated from time to time such sums as may be necessary to accomplish the purposes of this fund: *Provided*, That thereafter expenditures may be made from the naval procurement fund for material (other than material for stock) and for personal and contractual services under such regulations as the Secretary of the Navy may prescribe: *Provided further*, That no expenditure shall be incurred under the naval procurement fund, which is not properly chargeable to available funds under a naval appropriation, and the naval procurement fund shall be promptly reimbursed from the appropriate naval appropriations for all expenditures properly chargeable thereto on the basis of transfer and counterwarrants prepared in the Navy Department and certified to the Secretary of the Treasury by a duly authorized representative of the Navy: *Provided further*, That such warrants when signed by the Secretary of the Treasury shall be entered in the appropriation accounts as of the fiscal year in which the expenditures were made and without revision by any officer of the Government; any adjustments between accounts subsequently found necessary in the audit and settlement of the accounts by the General Accounting Office shall be made as of current dates on the basis of new transfer and counterwarrants: *Provided further*, That advance check payments may be made to the Naval Procurement Fund upon written request to the Paymaster General of the Navy from the appropriate naval appropriation for all or any part of the costs ultimately chargeable to such naval appropriation, subject to appropriate adjustments being made on the basis of the completed actual cost of the supplies, materials, equipment, and services involved. (July 3, 1942, ch. 484, 56 Stat. 645.)

TRANSFER OF CERTAIN OBLIGATIONS FROM NAVAL STOCK FUND

Act July 3, 1942, cited to text, besides affecting this section, further provided: "That the Paymaster General of the Navy is authorized to transfer to the naval procurement fund for payment any existing obligations under the naval stock fund which do not represent the acquisition of materials for stock".

§ 650a. Appropriations for travel of Military Establishment and War Department personnel; charged with expenses of personnel relieved from duty while traveling under orders.

REPEATED.—Act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 371; act July 2, 1942, ch. 477, § 1, 56 Stat. 614.

§ 663a. Appropriation for salaries of certain judicial officers; other uses prohibited; payment.

After July 2, 1942, no part of the funds appropriated for salaries of judges, the Attorney General, Assistant Attorneys General, Solicitor General, district attorneys, marshals, and clerks of court shall be used for any other purpose whatsoever, but such salaries shall be allotted out of appropriations made for such salaries and retained by the Department or the Administrative Office of the United States Courts and paid to such officials severally, as and when such salaries fall due and without delay. (July 2, 1942, ch. 472, title V, 56 Stat. 506.)

§ 665. Expenditures in excess of appropriations; voluntary service forbidden; apportionment of appropriations for contingent expenses or other general purposes.

OFFICE OF SCIENTIFIC RESEARCH AND DEVELOPMENT

Contracts by such Office for investigations or experiments may provide for indemnifying contractor out of subsequent appropriations against loss or damage to persons or property, under act July 25, 1942, ch. 524, title I, 56 Stat. 709.

OFFICE OF THE COORDINATOR OF INTER-AMERICAN AFFAIRS; OFFICE OF WAR INFORMATION

Contracts for use of international shortwave radio stations and facilities may provide for indemnity of owners and operators of such stations against loss or damage on account of injury to persons or property arising from use of such stations or facilities, under act Oct. 26, 1942, ch. 629, title II, 56 Stat. 996, 997.

§ 686. Purchase or manufacture of stores or materials or performance of services by bureau or department for another bureau or department.

(a) Any executive department or independent establishment of the Government, or any bureau or office thereof, if funds are available therefor and if it is determined by the head of such executive department, establishment, bureau, or office to be in the interest of the Government so to do, may place orders with any other such department, establishment, bureau, or office for materials, supplies, equipment, work, or services, of any kind that such requisitioned Federal agency may be in a position to supply or equipped to render, and shall pay promptly by check to such Federal agency as may be requisitioned, upon its written request, either in advance or upon the furnishing or performance thereof, all or part of the estimated or actual cost thereof as determined by such department, establishment, bureau, or office as may be requisitioned; but proper adjustments on the basis of the actual cost of the materials, supplies, or equipment furnished, or work or services performed, paid for in advance, shall be made as may be agreed upon by the departments, establishments, bureaus, or offices concerned: *Provided,* That the War Department, Navy Department, Treasury Department, Civil Aeronautics Administration, and the Maritime Commission may place orders, as provided herein, for materials, supplies, equipment, work, or services, of any kind that any requisitioned Federal agency may be in a position to supply, or to render or to obtain by contract: *Provided further,* That if such work or services can be as conveniently or more cheaply performed by private agencies such work shall be let by competitive bids to such private agencies. Bills rendered, or requests for advance payments made, pursuant to any such order, shall not be subject to audit or certification in advance of payment. (As amended July 20, 1942, ch. 507, 56 Stat. 661.)

* * * * *

AMENDMENTS

1942—Act July 20, 1942, cited to text, amended subsec. (a) generally and added first proviso.

CROSS REFERENCES

Orders or contracts for materials placed with Government-owned establishments deemed obligations, see section 23 of Title 41, Public Contracts.

Chapter 12.—THE PUBLIC DEBT

Sec.
742a. Same; by Federal tax Acts (New).

CROSS REFERENCES

Investigation of nonessential Federal expenditures, see note under Subtitle D, preceding section 3600 of Title 26, Internal Revenue Code.

§ 738a. Interest-bearing security destroyed, mutilated, defaced, lost or stolen.

CODIFICATION

Act July 8, 1937, § 8, cited to text and the source of this section, contained a subsec. (e) at the end thereof, repealing sections 735–738 of this title.

§ 742. Exemption from taxation; by State or local authority.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

§ 742a. Same; by Federal tax Acts.

(a) Interest upon obligations, and dividends, earnings, or other income from shares, certificates, stock, or other evidences of ownership, and gain from the sale or other disposition of such obligations and evidences of ownership issued on or after March 28, 1942, by the United States or any agency or instrumentality thereof shall not have any exemption, as such, and loss from the sale or other disposition of such obligations or evidences of ownership shall not have any special treatment, as such, under Federal tax Acts now or hereafter enacted; except that any such obligations which the United States Maritime Commission or the Federal Housing Administration had, prior to March 1, 1941, contracted to issue at a future date, shall when issued bear such tax-exemption privileges as were, at the time of such contract, provided in the law authorizing their issuance. For the purposes of this subsection a Territory, a possession of the United States, and the District of Columbia, and any political subdivision thereof, and any agency or instrumentality of any one or more of the foregoing, shall not be considered as an agency or instrumentality of the United States.

(b) The provisions of this section shall, with respect to such obligations and evidences of ownership, be considered as amendatory of and supplementary to the respective Acts or parts of Acts authorizing the issuance of such obligations and evidences of ownership, as amended and supplemented.

(c) Nothing contained herein shall be construed to amend or repeal sections 114 and 115 of the Revenue Act of 1941. (Feb. 19, 1941, ch. 7, § 4, 55 Stat. 9; Mar. 28, 1942, ch. 205, § 6, 56 Stat. 190.)

AMENDMENTS

1942—Act Mar. 28, 1942, cited to text, amended section generally. Prior thereto, section had consisted of subsecs. (a) and (b) only.

REFERENCES IN TEXT

Revenue Act of 1941, §§ 114 and 115, affected sections 42 and 117 (a) (1) of Title 26, Internal Revenue Code.

§§ 744–751.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

§§ 753, 754.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

§ 754a. Issuance of obligations for purchase or refunding public indebtedness.

Any obligations authorized by sections 745, 747, 752, 752a, 753, 754, 754a, 754b, 757, 757b, 757c, 758, 760, 764–766, 769, 771, 773, 774, and 801 of this title may be issued for the purchase, redemption, or refunding, at or before maturity, of any outstanding bonds, notes, certificates of indebtedness, Treasury bills, or savings certificates of the United States, and any money received from the sale of such obligations or any other money in the general fund of the Treasury may, under such rules, regulations, terms, and conditions as the Secretary of the Treasury may prescribe, be used for such purchase, redemption, or refunding. (As amended Mar. 28, 1942, ch. 205, § 4, 56 Stat. 189.)

§ 754b. Interest; discount; price; manner of sale; receivability in payment of taxes; exchange for other obligations.

(a) Any obligations authorized by sections 752, 753, and 754 of this title, may be issued on an interest-bearing basis, on a discount basis, or on a combination interest-bearing and discount basis, at such price or prices and with interest computed in such manner and payable at such time or times as the Secretary of the Treasury may prescribe; and any such obligations may be offered for sale on a competitive or other basis under such regulations and upon such terms and conditions as the Secretary of the Treasury may prescribe; and his decision with respect to any such issue shall be final.

(b) Any obligations authorized by sections 745, 747, 752, 752a, 753, 754, 754a, 754b, 757, 757b, 757c, 758, 760, 764–766, 769, 771, 773, 774, and 801 of this title and redeemable upon demand of the owner or holder may, under such regulations and upon such terms and conditions as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury may prescribe, be receivable by the United States in payment of any taxes imposed by the United States.

(c) Any obligations authorized by sections 745, 747, 752, 752a, 753, 754, 754a, 754b, 757, 757b, 757c, 758, 760, 764–766, 769, 771, 773, 774, and 801 of this title may, under such regulations and upon such terms as the Secretary of the Treasury may prescribe, be issued in exchange for any obligations of any agency or instrumentality of the United States which are unconditionally guaranteed both as to principal and interest by the United States, at or before their maturity. (As amended Mar. 28, 1942, ch. 205, § 3, 56 Stat. 189.)

§ 755. First Liberty loan; certificates of indebtedness.

TERMINATION OF AUTHORITY TO ISSUE OBLIGATIONS

The authority granted in this section to issue obligations was terminated by act Feb. 19, 1941, ch. 7, § 2 (b) (2), 55 Stat. 7.

§§ 756, 757.

TERMINATION OF AUTHORITY TO ISSUE OBLIGATIONS

The authority granted in these sections to issue obligations was terminated by act Feb. 19, 1941, ch. 7, § 2 (b) (1), 55 Stat. 7.

§ 757b. Limitation on obligations issued under Second Liberty loan.

The face amount of obligations issued under the authority of sections 745, 747, 752, 752a, 753, 754, 754a, 754b, 757, 757b, 757c, 758, 760, 764–766, 769, 771, 773, 774, and 801 of this title shall not exceed in the aggregate $125,000,000,000 outstanding at any one time. (As amended Feb. 19, 1941, ch. 7, § 2 (a), 55 Stat. 7, eff. Mar. 1, 1941; Mar. 28, 1942, ch. 205, § 2, 56 Stat. 189.)

AMENDMENTS

1942—Act Mar. 28, 1942, cited to text, amended section generally, increasing debt limitation from 65 to 125 billion dollars.

REPEAL

Section 301 of act June 25, 1940, ch. 419, title III, 54 Stat. 526, was repealed by act Feb. 19, 1941, ch. 7, § 2 (c), 55 Stat. 31.

§ 757c. United States savings bonds and Treasury savings certificates—(a) Authority to issue; use of proceeds.

The Secretary of the Treasury, with the approval of the President, is authorized to issue, from time to time, through the Postal Service or otherwise, United States savings bonds and United States Treasury savings certificates, the proceeds of which shall be available to meet any public expenditures authorized by law, and to retire any outstanding obligations of the United States bearing interest or issued on a discount basis. The various issues and series of the savings bonds and the savings certificates shall be in such forms, shall be offered in such amounts, subject to the limitation imposed by section 757b of this title, and shall be issued in such manner and subject to such terms and conditions consistent with subsections (b), (c), and (d) hereof, and including any restrictions on their transfer, as the Secretary of the Treasury may from time to time prescribe.

(b) Issuance on discount or interest-bearing basis; terms and conditions; limitation of purchases.

Savings bonds and savings certificates may be issued on an interest-bearing basis, on a discount basis, or on a combination interest-bearing and discount basis and shall mature, in the case of bonds, not more than twenty years, and in the case of certificates, not more than ten years, from the date as of which issued. Such bonds and certificates may be sold at such price or prices, and redeemed before maturity upon such terms and conditions as the Secretary of the Treasury may prescribe: *Provided*, That the interest rate on, and the issue price of, savings bonds and savings certificates and the terms upon which they may be redeemed shall be such as to afford an investment yield not in excess of 3 per centum per annum, compounded semiannually. The denominations of savings bonds and of savings certificates shall be such as the Secretary of the Treasury may from time to time determine and shall be expressed in terms of their maturity values. The Secretary of the Treasury is authorized by regulation to fix the amount of savings bonds and savings certificates issued in any one year that may be held by any one person at any one time.

(c) Issuance of savings stamps; removal of limitation on denominations of postal-savings stamps.

The Secretary of the Treasury may, under such regulations and upon such terms and conditions as he may prescribe, issue, or cause to be issued, stamps, or may provide any other means to evidence payments for or on account of the savings bonds and savings certificates authorized by this section, and he may make provision for the exchange of savings certificates for savings bonds. The limitation on the authority of the Postmaster General to prescribe the denominations of postal-savings stamps contained in the second paragraph of section 756 of Title 39, is removed; and the Postmaster General is authorized, for the purposes of such section and to encourage and facilitate the accumulation of funds for the purchase of savings bonds and savings certificates, to prepare and issue postal-savings stamps in such denominations as he may prescribe.

(d) Exemption from taxation; circulation privilege.

The provisions of section 747 of this title (relating to exemptions from taxation), shall apply to savings bonds issued before March 1, 1941. For purposes of taxation any increment in value represented by the difference between the price paid and the redemption value received (whether at or before maturity) for savings bonds and savings certificates shall be considered as interest. The savings bonds and the savings certificates shall not bear the circulation privilege.

(e) Appropriation for expenses.

The appropriation for expenses provided by sections 760 and 761 of this title shall be available for all necessary expenses under this section, and the Secretary of the Treasury is authorized to advance, from time to time, to the Pastmaster[1] General from such appropriation such sums as are shown to be required for the expenses of the Post Office Department and of the Postal Service, in connection with the handling of savings bonds, savings certificates, and stamps or other means provided to evidence payment therefor, which sums may be used for additional employees or any other expenditure, wherever or in whatever class of post office incurred, in connection with such handling.

(f) Issuance of certain bonds discontinued.

No further original issue of bonds authorized by section 760 of Title 39, shall be made after July 1, 1935.

(g) Postal employees as fiscal agents for issuance, etc., of bonds, certificates or stamps.

At the request of the Secretary of the Treasury the Postmaster General, under such regulations as he may prescribe, shall require the employees of the Post Office Department and of the Postal Service to perform, without extra compensation, such fiscal agency services as may be desirable and practicable in connection with the issue, delivery, safekeeping, redemption, or payment of the savings bonds and savings certificates, or in connection with any stamps or other means provided to evidence payments. (As amended Feb. 19, 1941, ch. 7, § 3, 55 Stat. 7, eff. Mar. 1, 1941.)

[1] So in original. Probably should read "Postmaster".

AMENDMENTS

1941—Subsecs. (a) and (b) were amended by act Feb. 19, 1941, cited to text.

Subsec. (c) was added by act Feb. 19, 1941, cited to text, which renumbered former subsec. (c) to be "(d)".

Subsecs. (d)–(g), formerly (c)–(f), respectively, were renumbered and amended by act Feb. 19, 1941, cited to text.

CROSS REFERENCES

Postal-savings stamps, termination of Postmaster General's authority to issue, see section 756a of Title 39, The Postal Service.

§ 761a. Limitations of section 761 as inapplicable to certain savings bond transactions.

REPEATED.—Act May 31, 1941, ch. 156, title I, § 1, 55 Stat. 216; act July 25, 1942, ch. 524, title I, 56 Stat. 720.

§ 769. Certificates of indebtedness; taxation; expense of issue.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

Chapter 13.—CREDIT AND CURRENCY EXPANSION

§ 821. Purchase of Treasury bills and other obligations of United States; issuance of United States notes to repay money borrowed and purchase Government bonds; retirement of notes; legal tender; regulation of value of gold and silver coins.

(2) By proclamation to fix the weight of the gold dollar in grains nine tenths fine, and also to fix the weight of the silver dollar in grains nine tenths fine at a definite fixed ratio in relation to the gold dollar at such amounts as he finds necessary from his investigation to stabilize domestic prices or to protect the foreign commerce against the adverse effect of depreciated foreign currencies, and to provide for the unlimited coinage of such gold and silver at the ratio so fixed, or in case the Government of the United States enters into an agreement with any government or governments under the terms of which the ratio between the value of gold and other currency issued by the United States and by any such government or governments is established, the President may fix the weight of the gold dollar in accordance with the ratio so agreed upon, and such gold dollar, the weight of which is so fixed, shall be the standard unit of value, and all forms of money issued or coined by the United States shall be maintained at a parity with this standard and it shall be the duty of the Secretary of the Treasury to maintain such parity, but in no event shall the weight of the gold dollar be fixed so as to reduce its present weight by more than 50 per centum. Nor shall the weight of the gold dollar be fixed in any event at

more than 60 per centum of its present weight. The powers of the President specified in this paragraph shall be deemed to be separate, distinct, and continuing powers, and may be exercised by him, from time to time, severally or together, whenever and as the expressed objects of this section in his judgment may require; except that such powers shall expire June 30, 1943, unless the President shall sooner declare the existing emergency ended. (As amended June 30, 1941, ch. 265, § 2, 55 Stat. 396.)

* * * * *

§ 822a. Stabilization of exchange value of dollar; stabilization fund; duration of section.

(c) All the powers conferred by this section shall expire June 30, 1943, unless the President shall sooner declare the existing emergency ended and the operation of the stabilization fund terminated. (As amended June 30, 1941, ch. 265, § 1, 55 Stat. 395.)

AMENDMENTS

1941—Act June 30, 1941, changed date from "June 30, 1941" to "June 30, 1943."

TITLE 32.—NATIONAL GUARD

Chapter 1.—COMPOSITION, ORGANIZATION, AND CONTROL GENERALLY

§ 3. Exemptions from militia duty.

CROSS REFERENCES

Exemption from militia duty in Alaska Militia, see section 474 of Title 48, Territories and Insular Possessions.

§§ 4, 4c.

CROSS REFERENCES

Organization and composition of Alaska Militia, see sections 473 and 475 of Title 48, Territories and Insular Possessions.

§ 11. Adjutant general for each State, Territory, and District of Columbia.

Appointment of Adjutant General of Alaska National Guard, see section 477 of Title 48, Territories and Insular Possessions.

§ 12. Appointment of adjutant generals for Territories and District of Columbia.

CROSS REFERENCES

Qualifications of Adjutant General of Alaska National Guard, see section 477 of Title 48, Territories and Insular

§ 13. Annual reports by adjutant generals of States, etc.

CROSS REFERENCES

Duties of Adjutant General of Alaska National Guard, see section 477 of Title 48, Territories and Insular Possessions.

Chapter 3.—ARMAMENT, EQUIPMENT, AND SUPPLIES

§ 33. Issue of arms, equipment, material, uniforms, etc., to National Guard.

CROSS REFERENCES

Issuance of arms and equipment to Alaska Territorial Guard, see section 479 of Title 48, Territories and Insular Possessions.

§ 42. Care of animals; armament, etc.

NUMBER OF CARETAKERS

Number of caretakers for heavier-than-air squadrons increased from thirteen to twenty-one by act June 13, 1940, cited to text, and reaffirmed by act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 385.

§§ 44, 47–1, 51.

REPEATED.—Act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 386.

Provisions of this section, last appearing in the Military Appropriation Act of 1942, were not repeated in the Military Appropriation Act of 1943, act July 2, 1942, ch. 477, 56 Stat. 612.

Chapter 10.—PAY AND ALLOWANCES

CROSS REFERENCES

Pay and allowances generally, see Title 37, Pay and Allowances.

Warrant officers' and enlisted men's longevity credit for service since June 30, 1925, see section 18a of Title 37, Pay and Allowances.

§§ 143, 148.

CODIFICATION

Sections have been eliminated from the Code. Present provisions on this subject are contained in section 114 of Title 37, Pay and Allowances.

§ 156. Uniforms, accouterments and equipment furnished to officers at cost.

CROSS REFERENCES

Persons commissioned as officers in Army, uniforms and equipment allowance for, see section 904a of Title 10, Army.

§ 159. Payment of arrears.

CODIFICATION

Section has been eliminated from the Code. It was in part from act June 30, 1922, ch. 253, title I, 42 Stat. 749, as amended Mar. 4, 1923, ch. 281, § 3, 42 Stat. 1508; May 11, 1926, ch. 288, 44 Stat. 531, and in part from act Sept. 14, 1922, ch. 307, § 3, 42 Stat. 841.

Present provisions on this subject are contained in section 103 of Title 37, Pay and Allowances.

Chapter 13.—MISCELLANEOUS PROVISIONS

§ 194. Maintenance of other troops by States and Territories; issue of arms and equipment by Secretary of War.

(a) No State or Territory or Puerto Rico or the Canal Zone shall maintain troops in time of peace other than as authorized in accordance with the organization prescribed under this title: *Provided,* That nothing contained in this title shall be construed as limiting the rights of the States and Territories and Puerto Rico and the Canal Zone in the use of the National Guard within their respective borders in time of peace: *Provided further,* That nothing contained in this title shall prevent the organization and maintenance of State or Territorial police or constabulary.

(b) Under such regulations as the Secretary of War may prescribe for the organization, standards of training, instruction and discipline, the organization by and maintenance within any State or Territory or Puerto Rico or the Canal Zone of such military forces other than a National Guard as may be provided by the laws of such State or Territory is hereby authorized while any part of the National Guard of the State or Territory or Puerto Rico or the Canal Zone concerned is in active Federal service: *Provided,* That under such regulations as the Secretary of War may prescribe for the organization, standards of training, instruction and discipline, the organization by and maintenance within the Virgin Islands of the United States of such military forces as may be provided by the laws of the Legislative Assembly of the Virgin Islands is hereby authorized: *Provided further,* That such forces shall not be called, ordered, or in any manner drafted, as such, into the military services of the United States; however, no person shall, by reason of his

membership in any such unit, be exempted from military service under any Federal law: *And provided further*, That the Secretary of War in his discretion and under regulations determined by him, is authorized to issue, from time to time, for the use of such military units, to any State or Territory or Puerto Rico or the Virgin Islands or the Canal Zone, upon requisition of the Governor thereof, such arms, ammunition, clothing and equipment as he deems necessary. The provisions of this subsection shall terminate upon the expiration of six months after the termination of the present war, or at such earlier time as the Congress by concurrent resolution, or the President by proclamation, may designate. (As amended Aug. 18, 1941, ch. 363, 55 Stat. 628; Oct. 1, 1942, ch. 570, 56 Stat. 762.)

AMENDMENTS

1942—Act Oct. 1, 1942, cited to text, amended section generally, among other changes dividing section into subsections and inserting provisions relating to Virgin Islands.

1941—Act Aug. 18, 1941, cited to text, extended application of section to Puerto Rico and Canal Zone.

TITLE 33.—NAVIGATION AND NAVIGABLE WATERS

Chapter 9.—PROTECTION OF NAVIGABLE WATERS AND OF HARBOR AND RIVER IMPROVEMENTS GENERALLY

IN GENERAL

§ 403a. Obstruction of navigable waters; creation or continuance; punishment.

Section, acts Sept. 19, 1890, ch. 907, § 10, 26 Stat. 454; Mar. 3, 1911, ch. 231, § 292, 36 Stat. 1167, was omitted from Code.

Chapter 10.—ANCHORAGE GROUNDS AND HARBOR REGULATIONS GENERALLY

§ 471. Establishment by Secretary of War of anchorage grounds and regulations generally.

CROSS REFERENCES

Control by Coast Guard of anchorage and movement of vessels in territorial waters for safety of naval vessels, see section 191c of Title 50, War.

Chapter 15.—FLOOD CONTROL

Sec.

701c–2. Same; acquisition and sale of land (New).
701c–3. Same; lease receipts; payment of portion to states (New).
701m. Insufficient congressional authorization; preparations for and modification of project (New).
701n. Rescue work; repair and maintenance of projects threatened by flood (New).
702a–1¾. Same; further modification; adoption (New).
702a–12. Same; modified Lower Mississippi River project as of August 18, 1941 (New).

§ 701b. Same; supervision of Secretary of War and Secretary of Agriculture; reclamation projects unaffected.

Hereafter Federal investigations and improvements of rivers and other waterways for flood control and allied purposes shall be under the jurisdiction of and shall be prosecuted by the War Department under the direction of the Secretary of War and supervision of the Chief of Engineers, and Federal investigations of watersheds and measures for run-off and waterflow retardation and soil-erosion prevention on watersheds shall be under the jurisdiction of and shall be prosecuted by the Department of Agriculture under the direction of the Secretary of Agriculture, except as otherwise provided by Act of Congress; and that in their reports upon examinations and surveys, the Secretary of War and the Secretary of Agriculture shall be guided as to flood-control measures by the principles set forth in section 701a of this title in the determination of the Federal interests involved: *Provided*, That the foregoing grants of authority shall not interfere with investigations and river improvements incident to reclamation projects that may now be in progress or may be hereafter undertaken by the Bureau of Reclamation of the Interior Department pursuant to any general or specific authorization of law. (As amended Aug. 18, 1941, ch. 377, § 1, 55 Stat. 638.)

§ 701b–1. Transfer of jurisdiction in certain cases to Department of Agriculture.

CROSS REFERENCES

Additional appropriation, see note under section 701f–1 of this title.

§ 701b–2. Same; cooperation by Secretaries of War and Agriculture; expenditures.

In carrying out the purposes of sections 701a, 701b, 701c, 701d, 701e, 701f, and 701h of this title, as amended and supplemented, the Secretary of War and the Secretary of Agriculture are hereby authorized to cooperate with institutions, organizations, and individuals, and to utilize the services of Federal, State, and other public agencies, and to pay by check to the cooperating public agency, either in advance or upon the furnishing or performance of said services, all or part of the estimated or actual cost thereof; and to make expenditures for personal services and rent in the District of Columbia and elsewhere, for purchase of reference and law books and periodicals, for printing and binding, for the purchase, exchange, operation, and maintenance of motor-propelled passenger-carrying vehicles and motorboats for official use, and for other necessary expenses. The provisions of this section shall be applicable to any funds heretofore appropriated for the prosecution by the Secretary of Agriculture of works of improvement for measures of run-off and water-flow retardation and soil-erosion prevention upon watersheds. (As amended Aug. 18, 1941, ch. 377, § 8, 55 Stat. 650.)

AMENDMENTS

1941—Act Aug. 18, 1941, cited to text, changed the reference near the beginning of this section, and added the last sentence to the section.

§ 701c. Same; rights-of-way, easements, etc.; acquisition by local authorities; maintenance and operation; protection of United States from liability for damages; requisites to run-off and waterflow retardation and soil-erosion prevention assistance.

APPLICATION TO ACT AUG. 18, 1941

Act Aug. 18, 1941, ch. 377, § 2, 55 Stat. 638, provided in part: "That section 3 of the Act approved June 22, 1936 (Public, Numbered 738, Seventy-fourth Congress) (Title 33, § 701c), as amended by section 2 of the Act approved June 28, 1938 (Public, Numbered 761, Seventy-fifth Congress) (Title 33, § 701c note, 701c–1), shall apply to all works authorized in this Act, except that for any channel improvement or channel rectification project provisions (a), (b), and (c) of section 3 of said Act of June 22, 1936, shall apply thereto, and except as otherwise provided by law: * * * *Provided further*, That the authorization for any flood-control project heretofore or herein adopted requiring local cooperation shall expire five years from the date on which local interests are notified in writing by the War Department of the requirements of local cooperation, unless said interests shall within said time furnish assurances satisfactory to the Secretary of War that the required cooperation will be furnished * * *"

§ 701c–2. Same; acquisition and sale of land.

The provisions of sections 558a and 593–595 of this title relating to river and harbor improvements are hereby made applicable to works of flood control heretofore or hereafter authorized. (Aug. 18, 1941, ch. 377, § 6, 55 Stat. 650.)

§ 701c–3. Same; lease receipts; payment of portion to States.

25 per centum of all moneys received and deposited in the Treasury of the United States during any fiscal year on account of the leasing of lands acquired by the United States for flood control purposes shall be paid, at the end of such year, by the Secretary of the Treasury to the State in which such property is situated, to be expended as the State legislature may prescribe for the benefit of the public schools and public roads of the county or counties in which such property is situated: *Provided*, That when such property is situated in more than one State or county the distributive share to each from the proceeds of such property shall be proportional to its area therein. (Aug. 18, 1941, ch. 377, § 7, 55 Stat. 650.)

§ 701f. Same; appropriation; payment of employees from funds of Works Progress Administration.

LIST OF WORKS OF IMPROVEMENT

Works of improvement adopted and authorized to be prosecuted are listed in act Aug. 18, 1941, ch. 377, § 3, 55 Stat. 639.

LIST OF LOCALITIES FOR EXAMINATIONS AND SURVEYS

Localities at which preliminary examination and surveys are authorized to be made are listed in act Aug. 18, 1941, ch. 377, § 4, 55 Stat. 648.

§ 701f–1. Same; appropriation.

ADDITIONAL APPROPRIATIONS

Act Aug. 18, 1941, ch. 377, § 10, 55 Stat. 651, provided as follows: "SEC. 10. That the sum of $275,000,000 is hereby authorized to be appropriated for carrying out the improvements herein, the sum of $10,000,000 additional is authorized to be appropriated and expended in equal amounts by the Departments of War and Agriculture for carrying out any examinations and surveys provided for in this Act and any other Acts of Congress to be prosecuted by said departments. There is also hereby authorized to be appropriated for expenditure by the Department of Agriculture in carrying on works of improvement of the character specified in section 7 of the Flood Control Act of June 28, 1938 (Title 33, § 701b–1), and which the Department is not otherwise authorized to undertake, such additional sums, not to exceed $5,000,000, as may be necessary for that purpose. All appropriations necessary for operation and maintenance of flood-control works authorized by law to be operated and maintained by the United States are hereby authorized."

§ 701g. Same; removal of obstructions; clearing channels.

The Secretary of War is hereby authorized to allot not to exceed $500,000 from any appropriations heretofore or hereafter made for any one fiscal year for flood control, for removing accumulated snags and other debris and clearing and straightening channels in navigable streams and tributaries thereof, when in the opinion of the Chief of Engineers such work is advisable in the interest of flood control: *Provided*, That not more than $25,000 shall be allotted for this purpose for any single tributary from the appropriations for any one fiscal year. (As amended Aug. 18, 1941, ch. 377, § 9, 55 Stat. 650.)

§ 701j. Same; installation in dams of facilities for future development of hydroelectric power.

SIMILAR PROVISIONS

A similar provision with reference to dams authorized in such act was contained in act Aug. 18, 1941, ch. 377, § 3, 55 Stat. 639.

§ 701m. Insufficient Congressional authorization; preparations for and modification of project.

In any case where the total authorization for a project heretofore or hereafter authorized by Congress is not sufficient to complete plans that may have been made the Chief of Engineers is authorized in his discretion to plan and make expenditures on preparations for the project, such as the purchase of lands, easements, and rights-of-way; readjustments of roads, railroads, and other utilities; removal of towns, cemeteries, and dwellings from reservoir sites; and the construction of foundations. The Chief of Engineers is also authorized in his discretion to modify the plan for any dam or other work heretofore or hereafter authorized so that such dam or work will be smaller than originally planned with a view to completing a useful improvement within an authorization: *Provided*, That the smaller structure shall be located on the chosen site so that it will be feasible at some future time to enlarge the work in order to permit the full utilization of the site for all purposes of conservation such as flood control, navigation, reclamation, the development of hydroelectric power, and the abatement of pollution. (Aug. 18, 1941, ch. 377, § 2, 55 Stat. 638.)

§ 701n. Rescue work; repair and maintenance of projects threatened by flood.

The Secretary of War is hereby authorized to allot, from any appropriations heretofore or hereafter made for flood control, not to exceed $1,000,000 for any one fiscal year to be expended in rescue work or in the repair or maintenance of any flood-control work threatened or destroyed by flood. (Aug. 18, 1941, ch. 377, § 5, 55 Stat. 650.)

CROSS REFERENCES

Mississippi River projects, see section 702g of this title.

§ 702–1¼. Same; further modification; adoption.

The project for flood control of the Lower Mississippi River adopted by sections 702a—702a–1½, 702–2—702a–11, 702b—702d, and 702e—702m of this title is hereby modified and, as modified, is hereby authorized and adopted. (Aug. 18, 1941, ch. 377, § 3, 55 Stat. 642.)

CROSS REFERENCES

Modification of Lower Mississippi River flood control project by act Aug. 18, 1941, cited to text, see section 702a–12 of this title.

§ 702a–12. Same; modified Lower Mississippi River project as of August 18, 1941.

(a) The existing engineering plan for flood control in the alluvial valley of the Mississippi River is hereby modified so as to provide for the construction of plan 4 as set forth in the report of the Mis-

sissippi River Commission, dated March 7, 1941, to the Chief of Engineers, except that the levees in the Yazoo Basin on the east bank of the Mississippi River south of the Coahoma-Bolivar County line in said plan shall have a three-foot freeboard over the project flood, and all levees shall be constructed with adequate section and foundation to conform to increased levee heights. The Boeuf Floodway in the project adopted by sections 702a, 702b–702d, 702e–702g, 702h–702j, 702k, 702*l*, and 702m of this title, and the Eudora Floodway as well as the Northward Extension and the back protection levee extending from the head of the said Eudora Floodway north to the Arkansas River in the project adopted by sections 702a–1, 702a–2—702a–11, 702g–1, 702j–1, 702j–2, 702k–1, and 702k–2 of this title, are hereby abandoned, and the provisions of said sections relating to the prosecution of work on said floodways and extension are hereby repealed.

(b) The project for flood control of the Yazoo River shall be as authorized by sections 701c, 701c–1, 702a–1, 702a–2—702a–10, 702g–1, 702j–1, 702j–2, 702k–1, and 702k–2 of this title, except that the Chief of Engineers may, in his discretion, from time to time, substitute therefor combinations of reservoirs, levees, and channel improvements; and except that the extension of the authorized project and improvements contemplated in plan C of the report of March 7, 1941, of the Mississippi River Commission are authorized, including the extension of the levee on the east bank of the Mississippi River generally along the west bank of the Yazoo River to a connection in the vicinity of Yazoo City with the Yazoo River levee, authorized by the existing project for protection against headwater floods of the Yazoo River system, and the adjustment in the discretion of the Chief of Engineers of the grades of the existing levees in the backwater area on the east bank of Yazoo River below Yazoo City, all at an estimated additional cost of $11,982,000: *Provided*, That the Chief of Engineers shall fix the grade of the extension levees along the Yazoo River, with higher levees in his discretion, so that their construction will give the maximum practical protection without jeopardizing the safety and integrity of the main Mississippi River levees: *And provided further*, That prior to the beginning of construction local authorities shall furnish satisfactory assurances that they will (1) maintain the levees in accordance with the provisions of section 702c of this title, and will (2) not raise the levees in the backwater above the limiting elevations established therefor by the Chief of Engineers.

(c) In the development of the authorized project, the construction of a levee and improvements contemplated in the report of March 7, 1941, of the Mississippi River Commission from the main-line levee on the west bank of the Mississippi River in the vicinity of Shaw, Louisiana, westward and northward to the vicinity of Newlight, Louisiana, for the protection of that part of the Red River backwater known as the Tensas-Cocodrie area at an estimated cost of $6,976,000 is hereby authorized: *Provided*, That the Chief of Engineers shall fix the grade of said levee, with a higher levee in his discretion, so that its construction will give the maximum practical protection without jeopardizing the safety and integrity of the main Mississippi River levees: *And provided further*, That prior to the beginning of construction local authorities shall furnish satisfactory assurances that they will (1) maintain the levee in accordance with the provisions of section 702c of this title, and will (2) not raise the said levee above the limiting elevations established therefor by the Chief of Engineers: *Provided further*, That subject to the foregoing conditions of local cooperation the Chief of Engineers may in his discretion substitute other levees and appurtenant works for, or make such modifications of, the levees and improvements herein authorized for the protection of the Tensas-Cocodrie area as may be found after further investigation to afford protection to a larger area in the Red River Backwater at a total cost not to exceed $14,000,000 and without jeopardizing the safety and integrity of the main Mississippi River levees and without preventing or jeopardizing the diversions contemplated in the adopted project through the Atchafalaya River and Atchafalaya Basin.

(d) The Chief of Engineers, with approval of the Secretary of War, shall reimburse local authorities for actual expenditures found by the Chief of Engineers to be reasonable, for providing at the request of the United States, in accordance with local legal procedure or custom, rights-of-way and flowage easements required for future setbacks of main-line Mississippi River levees.

(e) The existing engineering plan for flood control of the Saint Francis River is hereby modified so as to permit the substitution for the suspended portions of the original project below Oak Donnick, Arkansas, of the construction of a ditch in Cross County, Arkansas, beginning in the vicinity of the outlet end of the existing Oak Donnick to Saint Francis Bay floodway and terminating in Saint Francis Bay about two miles north of Riverfront, including the construction of a highway bridge at State Highway Numbered 42 made necessary by the ditch construction: *Provided*, That local interests give assurances satisfactory to the Secretary of War that they will (1) provide without cost to the United States all lands, easements, and rights-of-way necessary for the construction; (2) hold and save the United States free from damages due to the construction works; and (3) maintain the works after completion in accordance with regulations prescribed by the Secretary of War.

(f) In the development of the authorized project, the construction of improvements for Bayou Rapides, Boeuf, and Cocodrie, Louisiana, contemplated in the report dated March 24, 1941, of the Special Board of Officers at an estimated cost of $2,600,000 is hereby authorized.

(g) The total authorizations heretofore made for the flood control project of the alluvial valley of the Mississippi River shall not be increased by reason of any provision in sections 701b, 701b–2, 701c–2, 701c–3, 701g, 701m, 701n, 702a–1¾, and 702a–12 of this title and section 1026b of Title 10, except for the

additional amounts necessary for the Yazoo and Red River backwater improvements, and any appropriations heretofore or hereafter made or authorized for said project as herein or heretofore modified may be expended upon any feature of the said project, notwithstanding any restrictions, limitations, or requirements of existing law: *Provided,* That funds hereafter expended for maintenance shall not be considered as reducing present remaining balances of authorizations. (June 15, 1936, ch. 548, as added Aug. 18, 1941, ch. 377, § 3, 55 Stat. 642.)

§ 702g. Same; appropriation for emergency fund.

Rescue work and repair and maintenance of projects threatened by flood, generally, see section 701n of this title.

§ 702h. Same; prosecution of project by Mississippi River Commission; president of commission; salaries.

CROSS REFERENCES

Retirement rank, pay, and allowances of officer of Corps of Engineers serving 4 years as President of Mississippi River Commission, see section 1026b of Title 10, Army.

Chapter 16.—LIGHTHOUSES

§ 721a. Deposit of damage payments; disbursement.

The Coast Guard is authorized, whenever an aid to navigation or other property belonging to the Coast Guard is damaged or destroyed by a private person, and such private person or his agent shall pay to the satisfaction of the proper official of the Coast Guard for the cost of repair or replacement of such property, to accept and deposit such payments, through proper officers of the Fiscal Service, Treasury Department, in special deposit accounts in the Treasury, for payment therefrom to the person or persons repairing or replacing the damaged property and refundment of amounts collected in excess of the cost of the repairs or replacements concerned. In the event such payment is deposited subsequent to payment by the Coast Guard from appropriated funds to the person or persons repairing or replacing the damaged property, such payment shall be deposited to the credit of the appropriation current at the time the collection is made. (As amended July 11, 1941, ch. 290, § 2, 55 Stat. 585.)

AMENDMENTS

1941—Act July 11, 1941, cited to text, substituted "Coast Guard" for "Lighthouse Service" before the words "is damaged or destroyed", and added last sentence.

§ 732. Exchange of right-of-way pertaining to Coast Guard.

The Secretary of the Treasury is authorized, whenever he shall deem it advisable, to exchange any right-of-way of the United States in connection with lands pertaining to the United States Coast Guard for such other right-of-way as may be advantageous to the Service,[1] under such terms and conditions as he may deem to be for the best interests of the Government; and in case any expenses, not exceeding the sum of $500, are incurred by the United States in making such exchange, the same shall be payable from the appropriation "Coast Guard, General Expenses" for the fiscal year during which such exchange shall be effected. (As amended July 11, 1941, ch. 290, § 1, 55 Stat. 584.)

[1] So in original. Probably should read "Coast Guard."

AMENDMENTS

1941—Act July 11, 1941, cited to text, amended section by substituting "United States Coast Guard" for "Lighthouse Service."

§ 733. Approval by Attorney General of title to site before expenditure of moneys; acquisition by United States of jurisdiction over lands.

CROSS REFERENCES

Acquisition of land and interests therein, and construction prosecuted thereon, without compliance with this section, see section 767 of Appendix to Title 50, War.

Exception in case of strategic network of highways, see section 114 of Title 23, Highways.

Chapter 17.—COAST AND GEODETIC SURVEY

GENERAL PROVISIONS

Sec.
851a. Same; distribution in rank (New).
852b. Assistant Director; appointment; active and retired rank, pay, and allowances (New).
854a. Promotion of officers (New).
854a–1. Temporary promotions in time of war or national emergency; limitations (New).
854a–2. Same; pay and allowances; date of acceptance of promotion (New).
854b. Personnel Board; composition; powers and duties (New).
854c. Same; submission of reports to President for approval (New).
855a. Assignment to projects of Army and Navy outside continental United States or in hazardous military areas; rights and benefits (New).
864b. Retirement of officers; transfer to retired list of officers recommended for retirement; numerical limitations (New).
864c. Same; pay of officers retired upon recommendation of Personnel Board (New).
864d. Same; rank and pay of officers retired for duty-incurred disability (New).
864e. Same; officers commended for performance of combat duty; advance in rank; pay (New).
868a. Purchase of supplies by personnel from Army, Navy or Marine Corps (New).
870. Burial expenses and death gratuities to dependents of commissioned officers (New).

GENERAL PROVISIONS

CROSS REFERENCES

Pay and allowances generally, see Title 37, Pay and Allowances.

1. Commissioned personnel; relative rank with Navy; retired officers; assistant director.

There are in the Coast and Geodetic Survey, commissioned officers as follows: One director with relative rank of captain in the Navy; two hydrographic and geodetic engineers with relative rank of captain in the Navy; seven hydrographic and geodetic engineers with relative rank of commander in the Navy; nine hydrographic and geodetic engineers with relative rank of lieutenant commander in the Navy; thirty-eight hydrographic and geodetic engineers with relative rank of lieutenant in the Navy; fifty-five junior hydrographic and geodetic engineers with relative rank of lieutenant (junior grade) in the Navy; twenty-nine aids with relative rank of ensign in the Navy, and officers retired in accordance with

law: *Provided,* That the Secretary of Commerce may designate one of the hydrographic and geodetic engineers to act as assistant director. (As amended June 28, 1941, ch. 258, title II, 55 Stat. 283; July 2, 1942, ch. 472, title III, 56 Stat. 495.)

AMENDMENTS

1941—The proviso of this section was repeated in acts June 28, 1941, July 2, 1942, cited to text.

CROSS REFERENCES

Assistant director, later provisions on, see section 852b of this title.

Later provisions specifying the proportional distribution in rank of active-list officers are contained in section 851a of this title.

§ 851a. Same; distribution in rank.

The total number of commissioned officers on the active list of the Coast and Geodetic Survey shall be distributed in rank relative with officers of the Navy in the proportion of five in the grade of captain to eight in the grade of commander, to eighty-seven in the grades of lieutenant commander, lieutenant, lieutenant (junior grade) and ensign, inclusive: *Provided,* That the number of officers in the grade of lieutenant commander shall not exceed 35 per centum of the total authorized number of commissioned officers on the active list. (Jan. 19, 1942, ch. 6, § 1, 56 Stat. 6.)

REPEAL OF INCONSISTENT LAWS

Section 11 of act Jan. 19, 1942, cited to text, provided as follows: "All laws or parts of laws inconsistent with the provisions of this Act (affecting sections 851a, 852b, 854a–854c, 864b–864d, 868a, and 870 of this title) are hereby repealed, and the provisions of this Act shall be in effect in lieu thereof."

§ 852a. Same; appointment; vacancy; rank; pay and allowances.

CROSS REFERENCES

Pay and allowances of officers of equivalent rank of general officers, see section 107 of Title 37, Pay and Allowances.

§ 852b. Assistant Director; appointment; active and retired rank, pay, and allowances.

The President is authorized to appoint, by and with the advice and consent of the Senate, an officer on the active list of the Coast and Geodetic Survey not below the rank of commander to serve as Assistant Director; his appointment shall not create a vacancy and while holding said office he shall have the rank, pay, and allowances of rear admiral (lower half): *Provided,* That any officer who may be retired while serving as Director or Assistant Director, or who has or shall have served four years as Director or Assistant Director and is retired after completion of such service while serving in a lower rank or grade, shall be retired with the rank, pay, and allowances authorized by law for the highest grade or rank held by him as Director or Assistant Director. (Jan. 19, 1942, ch. 6, § 8, 56 Stat. 8.)

REPEALS

Repeal of inconsistent laws, see note under section 851a of this title.

§ 854a. Promotion of officers.

(a) Promotions to the grades of captain and commander shall be made as vacancies occur and shall be by selection from the next lower respective grades upon recommendation of the Personnel Board hereinafter authorized.

(b) Except as otherwise provided in sections 851a, 852b, 854a–854c, 864b–864d, 868a, and 870 of this title, lieutenants, lieutenants (junior grade), and ensigns shall be promoted to the respective grades of lieutenant commander, lieutenant, and lieutenant (junior grade) in the order in which the names appear on the current lineal list hereinafter authorized as the officers become credited with seventeen years', ten years', and three years' service, respectively: *Provided,* That lieutenants with not less than fourteen years' accredited service and lieutenants (junior grade) with not less than seven years' accredited service may be promoted to the grades of lieutenant commander and lieutenant, respectively, at any time in such numbers as will not cause the resulting number of officers in each of the grades of lieutenant commander and lieutenant to exceed 28 per centum of the total authorized force of commissioned officers on the active list: *Provided further,* That for purposes of pay, longevity pay, allowances, promotion, or retirement, which are now or may hereafter be authorized for officers appointed after June 30, 1922, there shall be counted in addition to active commissioned service, service as deck officer and junior engineer in excess of one year.

(c) All promotions, when made, shall be effective from the date of the respective vacancies, and promotions to all grades shall be made by the President, by and with the advice and consent of the Senate.

(d) Each officer shall be assumed to have, for promotion purposes, at least the same length of service as any officer junior to him on the lineal list hereinafter authorized, except that an officer who has lost numbers on the lineal list shall be assumed to have for promotion purposes no greater service than the officer next above him in his new position on the lineal list.

(e) Whenever a final fraction occurs in computing the authorized number of officers of any grade, the nearest whole number shall be regarded as the authorized number: *Provided,* That the total number of officers as authorized by law shall not be increased as a result of the computations prescribed herein, and if necessary the number of officers in the lowest grade shall be reduced accordingly: *Provided further,* That no officer shall be reduced in grade or pay or separated from the active list as the result of any computations made to determine the authorized number of officers in the various grades. (Jan. 19, 1942, ch. 6, § 2, 56 Stat. 6.)

REFERENCES IN TEXT

Words "hereinafter" and "herein" appeared in act Jan. 19, 1942, cited to text, which act affected sections 851a, 852b, 854a–854c, 864b–864d, 868a, and 870 of this title.

REPEALS

Repeal of inconsistent laws, see note under section 851a of this title.

§ 854a–1. Temporary promotions in time of war or national emergency; limitations.

Personnel of the Coast and Geodetic Survey shall be subject in like manner and to the same extent and with the same relative conditions as are provided for personnel of the Navy to sections 350–350j of Title 34, except that temporary appointments and promotions shall be limited as follows:

(1) Commissioned officers in the service of the War Department or of the Navy Department, under the provisions of sections 854–858 of this title, may, upon recommendation, respectively, of the Secretary of War or the Secretary of the Navy, be temporarily promoted to higher ranks or grades.

(2) Commissioned officers in the service of the Coast and Geodetic Survey may be temporarily promoted to fill vacancies in ranks and grades caused by the transfer of commissioned officers to the service and jurisdiction of the War or Navy Departments under the provisions of sections 854–858 of this title.

(3) Regularly appointed deck officers and junior engineers may be temporarily appointed to the rank and grade of ensign: *Provided,* That the number of deck officers and junior engineers holding such temporary appointments shall not exceed the number of officers transferred to the War and Navy Departments under provisions of sections 854–858 of this title. (Dec. 3, 1942, ch. 670, § 1, 56 Stat. 1038.)

§ 854a–2. Same; pay and allowances; date of acceptance of promotion.

Any commissioned officer of the Coast and Geodetic Survey promoted to a higher grade at any time after December 7, 1941, shall be deemed for all purposes to have accepted his promotion to higher grade upon the date such promotion is made by the President unless he shall expressly decline such promotion, and shall receive the pay and allowances of the higher grade from such date unless he is entitled under some other provision of law to receive the pay and allowances of the higher grade from an earlier date. No such officer who shall have subscribed to the oath of office required by section 16 of Title 5, shall be required to renew such oath or to take a new oath upon his promotion to a higher grade, if his service after the taking of such an oath shall have been continuous. (Dec. 3, 1942, ch. 670, § 3, 56 Stat. 1039.)

§ 854b. Personnel Board; composition; powers and duties.

At least once a year and at such other times as may be necessary, the Secretary of Commerce shall appoint and convene a Personnel Board consisting of not less than five officers not below the rank of commander on the active list of the Coast and Geodetic Survey, to make the computations prescribed herein, to prepare and maintain a lineal list on which the names of all officers on the active list shall be arranged in such order as the board may determine, and to make selections and recommendations for the promotion and retirement of officers as herein prescribed. (Jan. 19, 1942, ch. 6, § 3, 56 Stat. 7.)

REFERENCES IN TEXT

Word "herein" appeared in act Jan. 19, 1942, cited to text, which act affected sections 851a, 852b, 854a–854c, 864b–864d, 868a, and 870 of this title.

REPEALS

Repeal of inconsistent laws, see note under section 851a of this title.

§ 854c. Same; submission of reports to President for approval.

Each report of the Personnel Board shall be submitted to the President for approval or disapproval: *Provided,* That in case any recommendation by the board is not acceptable to the President, the board shall be so informed and shall make such further recommendations as shall be acceptable to the President and, if necessary, the board shall be reconvened for this purpose: *Provided further,* That when the report of the board shall have been approved, the recommendations therein shall be carried out in accordance with the provisions of sections 851a, 852b, 854a–854c, 864b–864d, 868a, and 870 of this title. (Jan. 19, 1942, ch. 6, § 4, 56 Stat. 7.)

REPEALS

Repeal of inconsistent laws, see note under section 851a of this title.

§ 855. Cooperation with and transfer to Army or Navy generally.

TRANSFER OF OFFICERS AND VESSELS

By reason of the present national emergency certain vessels of the Coast and Geodetic Survey were transferred to the jurisdiction of the Navy Department and certain officers of the Survey were transferred to the jurisdiction of the Navy and War Departments by Ex. Ord. No. 9072, Feb. 24, 1942, 7 F. R. 1531; Ex. Ord. No. 9113, March 28, 1942, 7 F. R. 2495; Ex. Ord. No. 9187, June 30, 1942, 7 F. R. 5035; Ex. Ord. No. 9236, Sept. 3, 1942, 7 F. R. 6988.

§ 855a. Assignment to projects of Army and Navy outside continental United States or in hazardous military areas; rights and benefits.

Commissioned officers of the Coast and Geodetic Survey who are assigned, during the period of the present war, to duty on projects for the War Department or the Navy Department in areas outside the continental United States or in Alaska, or in coastal areas of the United States, determined by the War or Navy Department to be of immediate military hazard, shall, while on such duty, be entitled to the rights and benefits provided by law for officers of the Coast and Geodetic Survey who are actually transferred to the service of the War Department or the Navy Department: *Provided,* That the benefits of this section shall be applicable also to commissioned officers of the Coast and Geodetic Survey serving in the Philippine Islands on December 7, 1941. (Dec. 3, 1942, ch. 670, § 2, 56 Stat. 1038.)

§ 859. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CROSS REFERENCES

Present provisions relating to pay and allowances of personnel of Coast and Geodetic Survey are contained in Title 37, Pay and Allowances.

§§ 861a, 861c.

CODIFICATION

Sections have been eliminated from the Code. Present provisions on this subject are contained in section 112 of Title 37, Pay and Allowances.

§ 864b. Retirement of officers; transfer to retired list of officers recommended for retirement; numerical limitations.

The President may transfer to the retired list from the grades of captain, commander, lieutenant commander, and lieutenant such officers as have been recommended for retirement by the Personnel Board: *Provided,* That the total number of officers so retired in any fiscal year shall not exceed the whole number nearest 1 per centum of the total authorized number of commissioned officers on the active list, and, except as otherwise required by law, the number of officers so retired plus the number of officers retired for age in any fiscal year shall not exceed 3 per centum of the total authorized number of commissioned officers on the active list: *Provided further,* That all transfers to the retired list pursuant to sections 851a, 852b, 854a–854c, 864b–864d, 868a, and 870 of this title shall become effective on the next ensuing July 1 and the resulting vacancies may be filled as of that date. (Jan. 19, 1942, ch. 6, § 5, 56 Stat. 7.)

REPEALS

Repeal of inconsistent laws, see note under section 851a of this title.

§ 864c. Same; pay of officers retired upon recommendation of Personnel Board.

Officers retired pursuant to section 864b of this title shall receive pay at the rate of 2½ per centum of their active-duty pay at the time of retirement multiplied by the number of years of service for which entitled to credit in the computation of their pay on the active list, not to exceed a total of 75 per centum of said active-duty pay: *Provided,* That a fractional year of six months or more shall be considered a full year in computing the number of years' service by which the rate of 2½ per centum is multiplied. (Jan. 19, 1942, ch. 6, § 6, 56 Stat. 8.)

REPEALS

Repeal of inconsistent laws, see note under section 851a of this title.

§ 864d. Same; rank and pay of officers retired for duty-incurred disability.

Should an officer fail in his physicial[1] examination for promotion and be found incapacitated for service by reason of physical disability contracted in line of duty, he shall be retired with the rank to which he would otherwise be entitled to be promoted, with retired pay at the rate of 75 per centum of the active-duty pay of that grade. (Jan. 19, 1942, ch. 6, § 7, 56 Stat. 8.)

[1] So in original. Probably should read "physical".

REPEALS

Repeal of inconsistent laws, see note under section 851a of this title.

§ 864e. Same; officers commended for performance of combat duty; advance in rank; pay.

All officers of the Coast Guard and the Coast and Geodetic Survey who have been specially commended for their performance of duty in actual combat by the head of the executive department under whose jurisdiction such duty was performed, shall, upon retirement, be placed upon the retired list with the rank of the next higher grade and with three-fourths of the active-duty pay of the grade in which serving at the time of retirement. (June 6, 1942, ch. 383, 56 Stat. 328.)

CODIFICATION

Provisions similar to those of this section are also set out as section 174a of Title 14, Coast Guard.

§ 868a. Purchase of supplies by personnel from Army, Navy, or Marine Corps.

Commissioned officers, ships' officers, and members of the crews of vessels of the Coast and Geodetic Survey shall be permitted to purchase commissary and quartermaster supplies as far as available from the Army, Navy, of Marine Corps at the prices charged officers and enlisted men of those services. (Jan. 19, 1942, ch. 6, § 10, 56 Stat. 8.)

REPEALS

Repeal of inconsistent laws, see note under section 851a of this title.

§ 870. Burial expenses and death gratuities to dependents of commissioned officers.

The provisions of sections 924–928 of Title 34, relating to the burial expenses of Navy personnel, and the provisions of section 943 of Title 34, relating to the payment of a death gratuity to dependents of commissioned officers and other personnel of the Navy or Marine Corps, shall apply to commissioned officers of the Coast and Geodetic Survey, except that the duties and obligations imposed in said sections upon the Secretary of the Navy are hereby imposed for the purposes of sections 851a, 852b, 854a–854c, 864b–864d, 868a, and 870 of this title upon the Secretary of Commerce who shall cause the necessary payments to be made from funds appropriated for the Coast and Geodetic Survey: *Provided,* That the provisions of this section shall be effective from December 8, 1941. (Jan. 19, 1942, ch. 6, § 9, 56 Stat. 8.)

REPEALS

Repeal of inconsistent laws, see note under section 851a of this title.

Chapter 18.—LONGSHOREMEN'S AND HARBOR WORKERS' COMPENSATION ACT

CROSS REFERENCES

Application of chapter for compensation for disability or death to persons employed at Military, Air, and Naval Bases outside the United States, see sections 1651–1654 of Title 42, The Public Health and Welfare.

Application of chapter for compensation for injury, death, or detention of employees of contractors with United States outside of the United States, see sections 1701–1706 and 1711–1717 of Title 42, The Public Health and Welfare.

TITLE 34.—NAVY

Chapter 1.—ORGANIZATION GENERALLY

DENTAL CORPS

Sec.
51a. Rank of rear admiral; grade; number (New).

SUPPLY CORPS

61a. Same; age of chief ship's clerk or ship's clerk (New).

COMMISSIONED WARRANT AND WARRANT OFFICERS

132a. Ship's clerks, aerographers, photographers, torpedomen, and chiefs (New).

GRADES, NUMBER, AND DISTRIBUTION OF LINE AND STAFF

§ 2. Authorized number of officers of the line.

The total authorized number of commissioned officers of the active list of the line of the Navy, exclusive of commissioned warrant officers, shall be equal to 5½ per centum of the authorized enlisted strength of the active list. (As amended Apr. 22, 1941, ch. 74, § 3, 55 Stat. 145.)

INCREASE OF NUMBER

Appointment of commissioned warrant and warrant officers to rank and grade of commissioned officers, see section 338 of this title.

§ 3. Number of commissioned officers of staff corps.

INCREASE OF NUMBER

Appointment of commissioned warrant and warrant officers to rank and grade of commissioned officers, see section 338 of this title.

§ 4. Distribution of officers of the line.

SUSPENSION OF PERIODIC COMPUTATIONS

Suspension of provisions relating to periodic computations to determine number, permanent promotion, etc., of line officers of the Regular Navy and the Marine Corps, see section 806 of Appendix to Title 50, War.

§ 11. Appointment of commissioned officers of staff corps.

Modification of age requirements for certain officers, see section 808 of Appendix to Title 50, War.

MEDICAL CORPS

§ 21. Acting appointments; how made.

The President is hereby authorized to appoint for temporary service one hundred acting assistant surgeons, who shall have the rank and compensation of assistant surgeons: *Provided,* That the Secretary of the Navy may appoint in time of war or national emergency declared by the President to exist, for temporary service, such acting assistant surgeons as the exigencies of the service may require, who shall receive the compensation of assistant surgeons. (As amended Mar. 17, 1941, ch. 17, 55 Stat. 43.)

§ 22. Assistant surgeon; age.

Modification of age requirements for certain officers, see section 808 of Appendix to Title 50, War.

NURSE CORPS

CROSS REFERENCES

Pay and allowances of nurses, see section 113 of Title 37, Pay and Allowances.

DENTAL CORPS

§ 51a. Rank of rear admiral; grade; number.

The rank of rear admiral in the grade of dental surgeon is hereby established in the Dental Corps of the United States Navy, and dental officers shall become eligible for selection and promotion to this rank under the provisions governing the selection and promotion of other staff officers to the rank of rear admiral contained in sections 348–348t of this title, or in existing law: *Provided,* That there shall not be more than one officer in the Dental Corps in the permanent rank of rear admiral, exclusive of additional numbers. The pay, allowances, and retirement for rear admiral, Dental Corps, shall be the same as for other officers of equal rank and length of service. (Dec. 17, 1942, ch. 738, 56 Stat. 1053.)

§ 52. Qualifications of appointees.

CROSS REFERENCES

Modification of age requirements for certain officers, see section 808 of Appendix to Title 50, War.

SUPPLY CORPS

§ 61. Qualifications for office of assistant paymaster.

CROSS REFERENCES

Modification of age requirements for certain officers, see section 808 of Appendix to Title 50, War.

§ 61a. Same; age of chief ship's clerk or ship's clerk.

The limitation as to age contained in section 61 of this title, relating to appointments of assistant paymasters in the Navy, shall not apply to chief ship's clerks and ship's clerk who must be not more than thirty-five years of age at the time of appointment as assistant paymaster: *Provided further,* That this section shall not be construed as giving any preference in appointment as assistant paymaster other than the limitation of age. (July 28, 1942, ch. 530, § 3, 56 Stat. 724.)

OFFICERS FOR ENGINEERING DUTY

§ 75. Acting ensigns for engineering duty.

CROSS REFERENCES

Modification of age requirements for certain officers, see section 808 of Appendix to Title 50, War.

CORPS OF CHAPLAINS

§ 91. Age of appointees.

CROSS REFERENCES

Modification of age requirements for certain officers, see section 808 of Appendix to Title 50, War.

COMMISSIONED WARRANT AND WARRANT OFFICERS

§ 132a. Ship's clerks, aerographers, photographers, torpedomen, and chiefs.

The commissioned warrant grades of chief ship's clerk, chief aerographer, chief photographer, and chief torpedoman, and the warrant grades of ship's clerk, aerographer, photographer, and torpedoman, are hereby established in the United States Navy. (July 28, 1942, ch. 530, § 1, 56 Stat. 724.)

Rank, pay, allowances, and benefits, see section 877a of this title.

§ 134. Repealed. Aug. 7, 1942, ch. 551, § 2, 56 Stat. 745.

Chapter 2.—ENLISTED PERSONNEL

TERM OF ENLISTMENT

Sec.
181a. Shipping articles to contain substance of section 181 (New).
185. Same; continuation of term during disability (New).
186. Same; extension by Secretary of Navy in time of war (New).

FURLOUGHS AND DISCHARGES; DISPOSITION OF ENLISTED MEN AT EXPIRATION OF TERM OF ENLISTMENT

201a. Part of section 201 as inapplicable to certain enlistments (New).
201b. Same; suspension of addition to pay during war (New).

NUMBER

§ 151. General provisions.

The permanent authorized enlisted strength of the active list of the Regular Navy shall be two hundred and thirty-two thousand. The President is hereby authorized, whenever in his judgment a sufficient national emergency exists, to increase this number to five hundred thousand. (As amended Apr. 22, 1941, ch. 74, § 1, 55 Stat. 145; Jan. 12, 1942, ch. 1, 56 Stat. 3.)

AMENDMENTS

1942—Act Jan. 12, 1942, cited to text, substituted "five hundred thousand" for "three hundred thousand" in second sentence.

1941—Act Apr. 22, 1941, cited to text, substituted "two hundred and thirty-two thousand" for "one hundred and thirty-one thousand four hundred and eighty-five" in the first sentence, and substituted "three hundred thousand" for "one hundred and ninety-one thousand" in the second sentence.

§ 152. "Authorized enlisted strength" defined.

The phrase "authorized enlisted strength", as applied to the personnel of the Navy, shall hereafter mean the total number of enlisted men of the Navy authorized by law, exclusive of the Hospital Corps. (As amended Apr. 22, 1941, ch. 74, § 2, 55 Stat. 145.)

GRADES, RATINGS, AND TRANSFERS

§ 175. Ratings of printers.

The Bureau of Naval Personnel is authorized under rules established for the advancement of other enlisted men, to advance printers to the ratings of printer, first class, and chief printer, which ratings are hereby authorized subject to the provisions of section 176 of this title and section 15 of Title 37. (As amended May 13, 1942, ch. 303, 56 Stat. 276.)

AMENDMENTS

1942—Act May 13, 1942, cited to text and set out in note under section 429 of Title 5, Executive Departments and Government Officers and Employees, redesignated Bureau of Navigation to be Bureau of Naval Personnel.

TERM OF ENLISTMENT

§ 181. Length of term; discharge of minors; extension of term during war or emergency and discharge thereafter.

Hereafter enlistments in the Navy and Marine Corps may be for minority or terms of two, three, four, or six years, and all laws now applicable to four-year enlistments shall apply, under such regulations as may be prescribed by the Secretary of the Navy, to enlistments for a shorter or longer period with proportionate benefits upon discharge and reenlistment: *Provided,* That upon the presentation of satisfactory evidence as to his age and upon application for discharge by his parent or guardian presented to the Secretary of the Navy within ninety days after the date of his enlistment, any man enlisted in the naval service, including the Marine Corps, under twenty-one years of age, who was enlisted without the written consent of his parent or guardian, if any, shall be discharged for his own convenience: *Provided further,* That all enlistments hereafter entered into may be extended by the Secretary of the Navy for such additional time as he may deem necessary in the public interest in time of war, or national emergency declared by the President, to exist: *Provided further,* That all men whose terms of enlistment are extended in accordance with the provisions of sections 181, 181a, 201a, 692, 692a of this title, section 35a of Title 14, and section 16a of Title 37 shall continue during such extensions to be subject in all respects to the laws and regulations for the government of the Navy: *And provided further,* That men detained in service in accordance with sections 181, 181a, 201a, 692, 692a of this title, section 35a of Title 14, and section 16a of Title 37 shall, unless they voluntarily extend their enlistments, be discharged not later than six months after the date of the termination of the war or national emergency. (As amended Aug. 18, 1941, ch. 364, § 1, 55 Stat. 629.)

CROSS REFERENCES

Provisions similar to those contained in this section are set out in section 692 of this title.

§ 181a. Shipping articles to contain substance of section 181.

Hereafter the shipping articles shall contain the substance of section 181 of this title. (Aug. 18, 1941, ch. 364, § 5, 55 Stat. 630.)

Provisions similar to those contained in this section are set out in section 692a of this title.

§ 183. Term as affected by absence from duty on account of sickness resulting from misconduct.

CROSS REFERENCES

Continuation of enlistment during disability, see section 185 of this title.

§ 185. Same; continuation of term during disability.

Hereafter any enlisted man of the Army, Navy, Marine Corps, and Coast Guard of the United States in the active service, whose term of enlistment shall expire while he is suffering disease or injury incident to service and not due to misconduct, and who is in need of medical care or hospitalization, may, with his consent, be retained in such service beyond the expiration of his term of enlistment, and any such enlisted man shall be entitled to receive at Government expense medical care or hospitalization and his pay and allowances (including expense money authorized by law and credit for longevity) until he shall have recovered to such extent as would enable him to meet the physical requirements for reenlistment, or until it shall have been ascertained by competent authority of the service concerned that the disease or injury is of a character that recovery to such an extent would be impossible, whichever is earlier: *Provided,* That any enlisted man whose enlistment is extended as provided herein shall be subject to forfeiture in the same manner and to the same extent as if his term of enlistment had not expired, and nothing contained in this section shall prevent any enlisted man of the Army, Navy, or Marine Corps, and the Coast Guard, from being held in the service without his consent under, respectively, the provisions of section 1579 of Title 10, section 183 of this title, and section 35, subsection (a), of Title 14. (Dec. 12, 1941, ch. 566, 55 Stat. 797.)

CROSS REFERENCES

Provisions similar to those contained in this section are set out in section 628a of Title 10, Army, and section 35a of Title 14, Coast Guard.

§ 186. Same; extension by Secretary of Navy in time of war.

In time of war all enlistments in the Regular Navy, Marine Corps, and Coast Guard, and in the Reserve components thereof as applicable, may be extended by the Secretary of the Navy for such additional time as he may deem necessary in the interest of national defense: *Provided,* That all men whose terms of enlistment are extended in accordance with the provisions of this section shall continue during such extensions to be subject in all respects to the laws and regulations for the government of the Navy: *Provided further,* That men detained in service in accordance with this section shall, unless they voluntarily extend their enlistments, be discharged not later than six months after the termination of the condition which originally authorized their detention. (Dec. 13, 1941, ch. 570, § 1, 55 Stat. 799.)

Same provisions as those of this section constitute section 35c of Title 14, Coast Guard.

FURLOUGHS AND DISCHARGES; DISPOSITION OF ENLISTED MEN AT EXPIRATION OF TERM OF ENLISTMENT

§ 201a. Part of section 201 as inapplicable to certain enlistments.

That portion of section 201 of this title which reads as follows: "All persons who shall be so detained beyond their terms of enlistment or who shall, after the termination of their enlistment, voluntarily reenter to serve until the return to an Atlantic or Pacific port of the vessel to which they belong, and their regular discharge therefrom, shall receive for the time during which they are so detained, or shall so serve beyond their original terms of enlistment, an addition of one-fourth of their former pay:" shall not apply to enlistments which are extended pursuant to sections 181, 181a, 692, 692a of this title, section 35a of Title 14, and section 16a of Title 37. (Aug. 18, 1941, ch. 364, § 4, 55 Stat. 630.)

§ 201b. Same; suspension of addition to pay during war.

In time of war that portion of section 201 of this title which reads as follows: "All persons who shall be so detained beyond their terms of enlistment or who shall, after the termination of their enlistment, voluntarily reenter to serve until the return to an Atlantic or Pacific port of the vessel to which they belong, and their regular discharge therefrom, shall receive for the time during which they are so detained, or shall so serve beyond their original terms of enlistment, an addition to[1] one-fourth of their former pay:", shall be suspended. (Dec. 13, 1941, ch. 570, § 2, 55 Stat. 799.)

[1] So in original. Reads "of" in section 201 of this title.

Chapter 3.—GENERAL PROVISIONS RELATING TO OFFICERS

Sec.
212a. Designation of officers to perform special or unusual duty; number and rank (New).

§ 212. Designation of officers for command of fleets; number and rank.

CROSS REFERENCES

Retirement of certain officers designated under this section while in command of fleet or subdivision thereof, see section 398b of this title.

§ 212a. Designation of officers to perform special or unusual duty; number and rank.

In addition to those officers who may be serving in the grade of vice admiral by virtue of the provisions of section 212 of this title, naval officers, not to exceed a total of nine at any one time, designated by the President to perform special or unusual duty, or to command naval units afloat organized for the purpose of performing a special or unusual mission may, within the discretion of the President, have the rank, pay, and all allowances of a vice admiral while so serving. In time of war or national emergency the provisions of this section shall be applicable only to officers on the active list of the rank or grade of captain and above. At all other times the said pro-

visions shall apply only to officers of the rank or grade of rear admiral. (July 17, 1941, ch. 304, 55 Stat. 598.)

Retirement of certain officers designated under this section while in command of fleet or subdivision thereof, see section 398b of this title.

Chapter 4.—RANK AND PRECEDENCE

Sec.
262. Nurse Corps; relative rank of members (New).
263. Same; relative rank in relation to Medical and Dental Corps; rights and privileges (New).

§ 262. Nurse Corps; relative rank of members.

Hereafter the members of the Navy Nurse Corps shall have relative rank as follows:

(a) The superintendent, the relative rank of lieutenant commander.

(b) The assistant superintendents, not to exceed one for each three hundred members of the Navy Nurse Corps, the relative rank of lieutenant.

(c) Chief nurses, the relative rank of lieutenant (junior grade).

(d) Nurses, the relative rank of ensign. (July 3, 1942, ch. 485, § 1, 56 Stat. 646.)

CROSS REFERENCES

Army Nurse Corps, relative rank of members, see section 164 of Title 10, Army.

§ 263. Same; relative rank in relation to Medical and Dental Corps; rights and privileges.

As regards medical and sanitary matters and all other work within the line of their professional duties, the members of the Navy Nurse Corps shall have authority in and about naval hospitals and other medical activities next after the commissioned officers of the Medical Corps and Dental Corps of the Navy. The Secretary of the Navy shall make the necessary regulations prescribing the rights and privileges conferred by such relative rank. (July 3, 1942, ch. 485, § 2, 56 Stat. 647.)

CROSS REFERENCES

Army Nurse Corps, relative rank of members, see section 164 of Title 10, Army.

Chapter 5.—PROMOTION AND ADVANCEMENT

GENERAL PROVISIONS

Sec.
285b. Posthumous commissions and warrants for persons unable to accept them because of death in line of duty; death after appointment to commissioned grade (New).
285c. Same; death after completion of officers training school and recommendation for commission (New).
285d. Same; death after recommendation approved by Secretary for appointment to commissioned grade (New).
285e. Same; death after recommendation for appointment to noncommissioned grade (New).
285f. Same; effect on pay, allowances, etc. (New).

PROMOTION OF WARRANT OFFICERS

335b. Eligibility of chief torpedomen and torpedomen for appointment as ensigns (New).
338. Appointment of commissioned warrant and warrant officers as commissioned officers; grade or rank; number (New).
338a. Same; eligibility for promotion; age limitations (New).
Sec.
338b. Same; mental, moral, physical, and professional qualifications; effect of failure to qualify (New).
338c. Same; rank and grade (New).
338d. Same; extra number in lieutenant's grade; promotion to higher grade (New).
338e. Same; revocation of commission (New).
338f. Same; laws governing; pay and allowances (New).
338g. Same; applicability to Marine Corps and Coast Guard (New).

TEMPORARY PROMOTIONS IN NAVY AND MARINE CORPS (NEW)

350. Promotions in time of war or national emergency.
350a. Personnel eligible for temporary promotions; definitions.
350b. Officers on active list of Regular Navy or Marine Corps eligible for temporary promotions; pay.
350c. Commissioned or warrant officers on retired list eligible for temporary promotions; computation of retired pay.
350d. Number of promotions.
350e. Presidential appointments with and without concurrence of the Senate.
350f. Status at time of temporary promotion as unaffected; uniform allowance for enlisted men promoted.
350g. Physical disability while serving under temporary appointment; jurisdiction of naval retiring board; time for commencement of proceedings.
350h. Computation of authorized number of officers in any grade.
350i. Termination of temporary status of personnel; retired pay.
350j. Temporary promotions in Naval Reserve, Marine Corps Reserve, and Coast Guard.

GENERAL PROVISIONS

§ 285b. Posthumous commissions and warrants for persons unable to accept them because of death in line of duty; death after appointment to commissioned grade.

The President is hereby authorized to issue, or cause to be issued, an appropriate commission in the name of any person who, while in the military or naval service of the United States at any time after September 8, 1939, shall have been duly appointed to a commissioned grade and shall have been unable to accept the appointment to such grade by reason of his death in line of duty; and any such commission shall issue as of the date of such appointment and any such person's name shall be carried upon the records of the War or Navy Department as having served in the grade and branch of the service to which he shall have been thus posthumously appointed, from the date of such appointment to the date of his death. (July 28, 1942, ch. 528, § 1, 56 Stat. 722.)

CODIFICATION

Same provisions of act July 28, 1942, cited to text, also constitute section 491a of Title 10, Army.

§ 285c. Same; death after completion of officers training school and recommendation for commission.

The President is hereby authorized to issue, or cause to be issued, an appropriate appointment and commission in the name of any person who, while in the military or naval service of the United States at any time after September 8, 1939, shall have successfully completed the course at a training school for officers and shall have been recommended for

appointment to a commissioned grade by the officer commanding or in charge of such school, and who shall have been unable to receive or accept such appointment by reason of his death in line of duty; and any such posthumous appointment and commission shall issue as of the date of such recommendation, and any such person's name shall be carried upon the records of the appropriate department as having served in the grade and branch of the service to which he shall thus have been appointed from the date of such recommendation to the date of his death. (July 28, 1942, ch. 528, § 2, 56 Stat. 722.)

CODIFICATION

Same provisions of act July 28, 1942, cited to text, also constitute section 491b of Title 10, Army.

§ 285d. Same; death after recommendation approved by Secretary for appointment to commissioned grade.

The President is hereby authorized to issue, or cause to be issued, an appropriate commission in the name of any person who, while in the military or naval service of the United States at any time after September 8, 1939, shall have been officially recommended for appointment or promotion to a commissioned grade, which recommendation shall have been duly approved by the Secretary of War or the Secretary of the Navy, and who shall have been unable to receive or accept such appointment or promotion by reason of his death in line of duty; and any such posthumous appointment or promotion and commission shall issue as of the date of such approval and such person's name shall be carried upon the records of the War or Navy Department as having served in the grade and branch of the service to which he would have been appointed or promoted by such commission from the date of such approval to the date of his death. (July 28, 1942, ch. 528, § 3, 56 Stat. 723.)

CODIFICATION

Same provisions of act July 28, 1942, cited to text, also constitute section 491c of Title 10, Army.

§ 285e. Same; death after recommendation for appointment to noncommissioned grade.

The Secretary of War and the Secretary of the Navy are hereby severally authorized to issue, or cause to be issued, an appropriate warrant in the name of any person who, while in the military or naval service of the United States at any time after September 8, 1939, shall have been officially recommended for appointment or promotion to a noncommissioned grade and who shall have been unable to receive or accept such appointment or promotion by reason of his death in line of duty; and any such posthumous appointment or promotion and warrant shall issue as of the date of such official recommendation and such person's name shall be carried upon the records of the War or Navy Department as having served in the grade and branch of the service to which he would have been appointed or promoted by such warrant from the date of such official recommendation to the date of his death. (July 28, 1942, ch. 528, § 4, 56 Stat. 723.)

CODIFICATION

Same provisions of act July 28, 1942, cited to text, also constitute section 612 of Title 10, Army.

§ 285f. Same; effect on pay, allowances, etc.

No person shall be entitled to receive any bonus, gratuity, pay, or allowances by virtue of any provision of sections 285b–285f of this title. (July 28, 1942, ch. 528, § 5, 56 Stat. 723.)

CODIFICATION

Same provisions of act July 28, 1942, cited to text, also constitute section 491d of Title 10, Army.

PROMOTION TO GRADES ABOVE LIEUTENANT (JUNIOR GRADE)

§ 300. Promotion of officers—(a) Promotion from promotion lists; rank.

* * * * *

(b) Removal of name from promotion list; replacement on list; placement on retirement list.

The Secretary of the Navy may, in his discretion, with the approval of the President, remove the name of any officer from the promotion list and submit it to the next ensuing selection board for consideration and recommendation: *Provided*, That the next ensuing selection board may select the officer concerned as best fitted for promotion or adjudge him fitted for promotion, and thereupon, with the approval of the President, the name of such officer shall be replaced on the promotion list, without prejudice by reason of its having been temporarily removed therefrom, and when promoted such officer shall take rank in accordance with his seniority on the promotion list at the same time his name was removed therefrom: *Provided further*, That if such officer is neither so selected as best fitted nor adjudged fitted by such next ensuing selection board he will be placed on the retired list on June 30 of the then current fiscal year with retired pay computed as provided in section 404 (b) of this title: *And provided further*, That if the name of any officer selected as best fitted for promotion be removed from a promotion list of officers in any grade and submitted to another board as provided in this subsection, the estimate of the number of vacancies furnished said board by the Secretary of the Navy shall be increased accordingly. (June 23, 1938, ch. 598, § 11 (a), (b), 52 Stat. 948; Oct. 14, 1940, ch. 877, 54 Stat. 1174.)

PROMOTION OF WARRANT OFFICERS

§ 335b. Eligibility of chief torpedomen and torpedomen for appointment as ensigns.

Chief torpedomen and torpedomen shall be eligible for appointment to the grade of ensign under the restrictions imposed by law upon the appointment of other warrant and commissioned officers to that grade. (July 28, 1942, ch. 530, § 3, 56 Stat. 724.)

§ 338. Appointment of commissioned warrant and warrant officers as commissioned officers; grade or rank; number.

The President, by and with the advice and consent of the Senate, is authorized to appoint annually to the commissioned grade or rank for which they make

application and for which they are found qualified, not above that of lieutenant, in the line and staff corps of the Navy, as many commissioned warrant and warrant officers of the Regular Navy as he may deem necessary and the authorized number of commissioned officers of the line and of each staff corps to which such appointments may be made is increased accordingly. (June 27, 1942, ch. 451, § 1, 56 Stat. 422.)

REPEAL OF INCONSISTENT LAWS

Section 9 of act June 27, 1942, cited to text, provided for repeal of all other laws or parts of law inconsistent with or in conflict with provisions of sections 338–338g of this title.

§ 338a. Same; eligibility for promotion; age limitations.

Candidates shall, on June 30 of the calendar year in which they are to be appointed, have completed not less than three years of service as a warrant officer and shall, on the same date, to be eligible for appointment in the rank of lieutenant, lieutenant (junior grade), or ensign, be not more than forty, thirty-five, or thirty-two years of age, respectively: *Provided,* That the foregoing limitations shall not apply until one year subsequent to the date of approval of section 338–338g of this title. (June 27, 1942, ch. 451, § 2, 56 Stat. 423.)

REPEAL OF INCONSISTENT LAWS

Repeal of inconsistent laws, see note under section 338 of this title.

Same; mental, moral, physical, and professional qualifications; effect of failure to qualify.

No candidate shall be appointed who is not recommended by a commanding officer under whom he has served as a commissioned warrant or warrant officer nor until he shall have established his mental, moral, physical, and professional qualifications, in accordance with standards to be prescribed by the Secretary of the Navy, before, and shall have been recommended by, a board of medical examiners and a naval examining board: *Provided,* That any candidate who shall have twice failed to establish his qualifications for an appointment pursuant to sections 338–338g of this title shall thereafter be ineligible for further consideration for such appointment to any of the ranks provided herein. (June 27, 1942, ch. 451, § 3, 56 Stat. 423.)

REPEAL OF INCONSISTENT LAWS

Repeal of inconsistent laws, see note under section 338 of this title.

§ 338c. Same; rank and grade.

Each officer upon appointment shall take rank after the junior officer of the same rank in the line or appropriate staff corps on the date of appointment and each officer appointed to a staff corps shall be commissioned in the grade in which the said junior officer is then serving. (June 27, 1942, ch. 451, § 4, 56 Stat. 423.)

REPEAL OF INCONSISTENT LAWS

Repeal of inconsistent laws, see note under section 338 of this title.

§ 338d. Same; extra number in lieutenant's grade; promotion to higher grade.

Each officer appointed pursuant to sections 338–338g of this title to the grade of lieutenant in the line of the Navy shall be carried as an extra number in that grade only and, while in such grade, shall become eligible for consideration for promotion to the next higher grade by a line selection board when the officer next senior to him becomes eligible. (June 27, 1942, ch. 451, § 5, 56 Stat. 423.)

REPEAL OF INCONSISTENT LAWS

Repeal of inconsistent laws, see note under section 338 of this title.

§ 338e. Same; revocation of commission.

The Secretary of the Navy, under such regulations as he may prescribe, may revoke the commission of any officer on the active list appointed pursuant to sections 338–338g of this title who, at the date of revocation, has had less than seven years of continuous commissioned service in the Navy, including service as a commissioned warrant officer, and any officer whose commission is so revoked shall be discharged from the naval service. (June 27, 1942, ch. 451, § 6, 56 Stat. 423.)

REPEAL OF INCONSISTENT LAWS

Repeal of inconsistent laws, see note under section 338 of this title.

§ 338f. Same; laws governing; pay and allowances.

Except as herein otherwise provided, officers appointed under the authority of sections 338–338g of this title shall be governed by the provisions of existing laws and of laws hereafter enacted relating to line and staff officers of the Navy, as may be appropriate: *Provided,* That no officer appointed pursuant to sections 338–338g of this title shall suffer any reduction in pay and allowances to which he would have been entitled had he not been so appointed. (June 27, 1942, ch. 451, § 7, 56 Stat. 423.)

REPEAL OF INCONSISTENT LAWS

Repeal of inconsistent laws, see note under section 338 of this title.

§ 338g. Same; applicability to Marine Corps and Coast Guard.

The provisions of sections 338–338g of this title, except as may be necessary to adapt the same thereto, shall apply to the Marine Corps and Coast Guard in like manner and to the same extent and with the same relative conditions in all respects as are provided for the Regular Navy. (June 27, 1942, ch. 451, § 8, 56 Stat. 423.)

REPEAL OF INCONSISTENT LAWS

Repeal of inconsistent laws, see note under section 338 of this title.

WARRANT OFFICERS OF COAST GUARD

Provisions relating to grades and ratings, see section 21 of Title 14, Coast Guard.

WARRANT OFFICERS OF MARINE CORPS

Provisions relating to number and distribution, etc., see sections 639a, 640, 641, and 642 of this title.

EQUALIZATION OF PROMOTION OF STAFF OFFICERS WITH LINE OFFICERS

§ 348. Staff Corps; advancement of officers.

Rear admiral in Dental Corps, see section 51a of this title.

TEMPORARY PROMOTIONS IN NAVY AND MARINE CORPS

CROSS REFERENCES

Coast and Geodetic Survey, provisions of sections 350–350j as applicable to, see section 854a–1 of Title 33, Navigation and Navigable Waters.

§ 350. Promotions in time of war or national emergency.

Except as otherwise specified herein the authority granted by sections 350–350j of this title shall be exercised only in time of war or national emergency determined by the President, and during such period thereafter as the President shall determine, but not later than June 30 of the fiscal year following that in which the war or national emergency shall terminate. (July 24, 1941, ch. 320, § 1, 55 Stat. 603, as amended June 30, 1942, ch. 462, § 7, 56 Stat. 465.)

AMENDMENTS

1942—Act June 30, 1942, cited to text, added that part of section following words "determined by the President". For termination of this amendment, see section 814 of Appendix to Title 50, War.

§ 350a. Personnel eligible for temporary promotions; definitions.

(a) As used in sections 350–350j of this title, the words "temporarily appointed" shall be interpreted to mean also "temporarily promoted" or "temporarily advanced in rank", as the case may be.

(b) The following personnel may be temporarily appointed to ranks or grades in the Regular Navy or Marine Corps, not above lieutenant in the Navy and captain in the Marine Corps:

(1) Commissioned warrant officers of the Regular Navy and Marine Corps.

(2) Warrant officers of the Regular Navy and Marine Corps.

(3) First-class petty officers and above in the Regular Navy and platoon or staff sergeants and above in the Regular Marine Corps, including enlisted men of those grades on the retired list on active duty.

(4) Enlisted men of the Fleet Reserve and the Fleet Marine Corps Reserve on active duty in the grades herein specified for enlisted men of the Regular Navy or Marine Corps. (July 24, 1941, ch. 320, § 2, 55 Stat. 603.)

§ 350b. Officers on active list of Regular Navy or Marine Corps eligible for temporary promotions; pay.

Officers on the active list of the Regular Navy or Marine Corps in commissioned ranks, including those appointed under the authority of section 350a of this title, may be temporarily appointed to higher ranks or grades in the Regular Navy or Marine Corps, and the provisions of section 2 of Title 37, shall be applicable to all officers eligible for consideration for appointment or advancement pursuant to the provisions of sections 350–350j of this title, not only during the existence of a state of war formally recognized by Congress, but also during a national emergency determined by the President. (July 24, 1941, ch. 320, § 3, 55 Stat. 603.)

CROSS REFERENCES

Pay and allowances of temporary appointees, see section 810 of Appendix to Title 50, War.

§ 350c. Commissioned or warrant officers on retired list eligible for temporary promotions; computation of retired pay.

(a) Commissioned or warrant officers on the retired list of the Navy or Marine Corps may, while on active duty, be temporarily appointed to higher ranks or grades on the retired list. Any officer so appointed shall, while on active duty, be entitled to the same pay and allowances as officers of like grade or rank with equivalent service on the active list.

(b) In the computation of the retired pay of officers heretofore or hereafter retired with pay at the rate of 2½ per centum of the active-duty pay received by them at the time of retirement multiplied by the number of years of service for which entitled to credit in the computation of their pay on the active list, not to exceed a total of 75 per centum of said active-duty pay, active duty performed by such retired officers subsequent to the date of their retirement shall be counted for the purpose of computing percentage increases in their retired pay. These increases shall be at the rate of 2½ per centum for each year of active duty and a fractional year of six months or more shall be considered a full year in computing the number of years: *Provided*, That the increased retired pay of such retired officers shall in no case exceed 75 per centum of the active-duty pay as authorized by existing law: *Provided further*, That no back pay or allowances shall accrue by reason of the passage of sections 350–350j of this title. (July 24, 1941, ch. 320, § 4, 55 Stat. 603.)

CROSS REFERENCES

Pay and allowances of temporary appointees, see section 810 of Appendix to Title 50, War.

§ 350d. Number of promotions.

The temporary appointments under the authority of sections 350–350j of this title shall be in such numbers as the President may determine that the needs of the service require and in such manner and under such regulations as he may prescribe. (July 24, 1941, ch. 320, § 5, 55 Stat. 604.)

§ 350e. Presidential appointments with and without concurrence of the Senate.

Temporary appointments under the authority of sections 350–350j of this title shall, if they are to the rank or grade of rear admiral in the Navy or general officer in the Marine Corps, be made by and with the advice and consent of the Senate; if to lower ranks or grades, they may be made by the President alone. (July 24, 1941, ch. 320, § 6, 55 Stat. 604.)

§ 350f. Status at time of temporary promotion as unaffected; uniform allowance for enlisted men promoted.

(a) The permanent, probationary, or acting appointments of those persons temporarily appointed

in accordance with the provisions of sections 350–350j of this title shall not be vacated by reason of such temporary appointments, such persons shall not be prejudiced thereby in regard to promotion, advancement, or appointment in accordance with laws relating to the Regular Navy or Marine Corps, and their rights, benefits, privileges, and gratuities shall not be lost or abridged in any respect whatever by their acceptance of commissions or warrants hereunder: *Provided,* That except as otherwise provided herein no person who shall accept a commission or warrant under sections 350a and 350b of this title shall, while serving thereunder, be entitled to pay or allowances except as provided by law for the position temporarily occupied: *Provided further,* That no person temporarily appointed under the authority of sections 350–350j of this title shall suffer any reduction in pay and allowances to which he was entitled at the time of such temporary appointment nor shall he suffer any reduction in pay and allowances to which he was entitled under a prior temporary appointment in a lower rank or grade: *Provided further,* That enlisted men who are temporarily appointed to commissioned rank under the authority of sections 350–350j of this title shall be entitled to the pay and allowances of warrant officers with equivalent service or to the pay and allowances provided by law for the position temporarily occupied, whichever is the greater: *And provided further,* That the provisions of this subsection shall be applicable to all personnel heretofore temporarily appointed to any grade or rank except that no back pay or allowances shall accrue prior to June 1, 1942.

(b) Enlisted men shall, upon being initially appointed as provided by section 350a of this title, be paid the sum of $250 as a uniform gratuity. (July 24, 1941, ch. 320, § 7, 55 Stat. 604, as amended Nov. 30, 1942, ch. 643, 56 Stat. 1023.)

AMENDMENTS

1942—Act Nov. 30, 1942, cited to text, amended subsec. (a) by striking out second proviso which read: "*Provided further,* That no person temporarily appointed under the authority of sections 350–350j of this title shall suffer any reduction in pay and allowances to which he would have been entitled had he not been so temporarily appointed" and inserted in lieu thereof the last three provisos.

§ 350g. Physical disability while serving under temporary appointment; jurisdiction of naval retiring board; time for commencement of proceedings.

(a) An officer or enlisted man of the active list of the Regular Navy or Marine Corps, or an enlisted man of the Fleet Reserve or Fleet Marine Corps Reserve, who incurs physical disability while serving under a temporary appointment in a higher rank, shall be retired in such higher rank with retired pay at the rate of 75 per centum of the active-duty pay to which he was entitled while serving in that rank.

(b) An officer or enlisted man of the retired list of the Regular Navy or Marine Corps who was placed thereon for reasons other than physical disability shall, if he incurs physical disability while serving under a temporary appointment in a higher rank, be advanced on the retired list to such higher rank with retired pay at the rate of 75 per centum of the active duty pay to which he was entitled while serving in that rank.

(c) An officer of the retired list of the Regular Navy or Marine Corps who was placed thereon by reason of physical disability shall, if he incurs physical disability while serving under a temporary appointment in a higher rank, subject to the provisions of subsection (e) hereof, be advanced on the retired list to such higher rank with retired pay at the rate of 75 per centum of the active-duty pay to which he was entitled while serving in that rank.

(d) An officer of the retired list of the Regular Navy or Marine Corps who was placed thereon for reasons other than physical disability shall, if he incurs physical disability while serving on active duty in the same rank as that held by him on the retired list and if not otherwise entitled thereto, receive 75 per centum of the active-duty pay to which he was entitled while serving in that rank.

(e) The benefits of this section shall apply only to an individual who incurs physical disability in line of duty in time of war or national emergency. In the case of those officers to whom subsection (c) hereof is applicable retirement in the next higher rank shall be effected upon a finding by a naval retiring board that the disability was incident to the service while on active duty in the higher rank and upon a rating by such board, in accordance with regulations prescribed by the Secretary of the Navy, at not less than 30 per centum permanent disability. In all other cases officers shall be retired in accordance with existing law providing for the retirement of officers.

(f) The jurisdiction of naval retiring boards is hereby extended as may be necessary in the administration of this section, and their proceedings shall be conducted in all respects as provided by existing law and regulations except as may be necessary to adapt the same to cases provided for in this section.

(g) The provisions of this section shall not apply in any case unless the proceedings of the naval retiring board shall be commenced within six months from the termination of the temporary appointment or release from active duty of the individual concerned whichever may occur earlier. (July 24, 1941, ch. 320, § 8, 55 Stat. 604.)

CROSS REFERENCES

Age retirement of officers of Regular Navy and Marine Corps while serving under temporary appointments, see section 811 of Appendix to Title 50, War.

§ 350h. Computation of authorized number of officers in any grade.

Commissioned officers appointed under the authority of section 350a of this title shall not be counted in any computation to determine the authorized number of officers in any grade. Commissioned officers of the Regular Navy and Marine Corps temporarily appointed to higher ranks or grades therein under the authority of section 350b of this title shall be counted only in their permanent ranks or grades in such computation. (July 24, 1941, ch. 320, § 9, 55 Stat. 605.)

§ 350i. Termination of temporary status of personnel; retired pay.

Personnel appointed or advanced under the authority of sections 350–350j of this title may be continued in their temporary status during such period as the President may determine, but not longer than six months after the termination of war or national emergency. Upon the termination of their temporary status such personnel shall, unless otherwise provided herein, revert to their permanent grades, ranks, or ratings, but upon being subsequently retired or in the case of retired officers returned to an inactive status, they shall, on condition that their performance of duty under such temporary appointments has been satisfactory, be placed on the retired list, or advanced thereon as the case may be, with the highest rank held by them while on active duty: *Provided,* That except where specific provision is made otherwise, their retired pay shall be based on the pay of the rank or rating held at the time of retirement: *Provided further,* That nothing in sections 350–350j of this title shall entitle such personnel, when recalled to active duty, to any other rank or rating than that in which they were serving at the time of retirement. (July 24, 1941, ch. 320, § 10, 55 Stat. 605.)

AMENDMENTS

1942—This section was amended by act June 30, 1942, ch. 462, § 7, 56 Stat. 465, as follows: "Section 10 of the aforesaid Act of July 24, 1941 (Title 34, § 350i), is hereby amended so that temporary appointments made under authority of that Act (Title 34, §§ 350–350j) during the present war may continue in force until six months after the termination of this Act."

For termination of 1942 amendment, see section 814 of Appendix to Title 50, War.

CROSS REFERENCES

Age retirement of officers of Regular Navy and Marine Corps while serving under temporary appointments, see section 811 of Appendix to Title 50, War.

§ 350j. Temporary promotions in Naval Reserve, Marine Corps Reserve, and Coast Guard.

The provisions of sections 350–350j of this title, except as may be necessary to adapt the same thereto shall apply to—

(a) Personnel of the Naval Reserve (except the Fleet Reserve) and the Marine Corps Reserve (except the Fleet Marine Corps Reserve) in like manner and to the same extent and with the same relative conditions in all respects as are provided for personnel of the Regular Navy and Marine Corps, but this shall not be construed to authorize the temporary appointment of the personnel thereof to ranks or grades in the Regular Navy or Marine Corps.

(b) Personnel of the Coast Guard in relationship to the Coast Guard in the same manner and to the same extent as they apply to personnel of the Navy in relationship to the Navy: *Provided,* That temporary appointments may be made to such rank and grade in the Coast Guard, not above captain, as correspond to the rank and grade that may be attained, either permanently or temporarily, by line officers of the Regular Navy of the same length of total commissioned service. (July 24, 1941, ch. 320, § 11, 55 Stat. 605.)

Chapter 6.—GRATUITIES, MEDALS, AND OTHER INSIGNIA OF HONOR; MEDAL OF HONOR ROLL; BADGES

GRATUITIES, MEDALS, ETC.

Sec.
356a. Silver star medal; to whom presented (New).
356b. Navy and Marine Corps Medal; to whom presented (New).

GRATUITIES, MEDALS, ETC.

CROSS REFERENCES

Medals for persons serving in merchant marine, see sections 751, 752 of Appendix to Title 50, War.

§§ 351–353. Repealed. Aug. 7, 1942, ch. 551, §§ 2, 3, 56 Stat. 745.

CODIFICATION

Section 351 was from R. S. § 1407 and act Mar. 3, 1901, ch. 850, 31 Stat. 1099. Act June 10, 1922, ch. 212, § 21, 42 Stat. 633, which was formerly cited to this section because it provided that nothing in that act should in any way change existing laws governing money allowances granted to enlisted men on account of awards or medals or decorations expressly authorized by Congress, was repealed by act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

Section 352 was from act May 4, 1898, No. 30, 30 Stat. 741.

Section 353 was from act Mar. 3, 1915, ch. 83, 38 Stat. 931.

§ 354. Medals of honor; to whom presented; design.

The President of the United States is hereby authorized to present, in the name of Congress, a medal of honor to any person who, while in the naval service of the United States, shall, in action involving actual conflict with the enemy, or in the line of his profession, distinguish himself conspicuously by gallantry and intrepidity at the risk of his life above and beyond the call of duty and without detriment to the mission of his command or to the command to which attached: *Provided,* That the design of this medal shall be the same as that adopted pursuant to the Act approved December 21, 1861 (12 Stat. 330). (As amended Aug. 7, 1942, ch. 551, § 1, 56 Stat. 743.)

REFERENCES IN TEXT

Act Dec. 21, 1861, ch. 1, referred to in this section, provided for the preparation and award of "medals of honor" in section 7 thereof. No design of that medal was there specified, other than to state that it was "to be prepared, with suitable emblematic devices".

§ 355. Distinguished-service medals; to whom presented.

The President is hereby further authorized to present, but not in the name of Congress, a distinguished-service medal of appropriate design and a ribbon, together with a rosette or other device to be worn in lieu thereof, to any person who, while serving in any capacity with the Navy of the United States, since the sixth day of April 1917 has distinguished, or who hereafter shall distinguish, himself by exceptionally meritorious service to the Government in a duty of great responsibility. (As renumbered § 3 and amended Aug. 7, 1942, ch. 551, § 1, 56 Stat. 743.)

§ 356. Navy crosses; to whom presented.

The President is hereby further authorized to present, but not in the name of Congress, a Navy

cross of appropriate design and ribbon, together with a rosette or other device to be worn in lieu thereof, to any person who, while serving in any capacity with the naval service of the United States, distinguishes himself by extraordinary heroism in connection with military operations against an armed enemy. (As renumbered § 2 and amended Aug. 7, 1942, ch. 551, § 1, 56 Stat. 743.)

§ 356a. Silver star medal; to whom presented.

The President is hereby further authorized to present, but not in the name of Congress, a silver star medal of appropriate design and a ribbon, together with a rosette or other device to be worn in lieu thereof, to any person who, while serving in any capacity with the Navy of the United States, since December 6, 1941, has distinguished himself or who hereafter shall distinguish himself conspicuously by gallantry and intrepidity in action, such gallantry and service not being sufficient to justify the award of a medal of honor or a Navy cross. (Feb. 4, 1919, ch. 14, § 4, as added Aug. 7, 1942, ch. 551, § 1, 56 Stat. 743.)

§ 356b. Navy and Marine Corps Medal; to whom presented.

The President is hereby further authorized to present, but not in the name of Congress, a medal to be known as the Navy and Marine Corps Medal, of appropriate design with accompanying ribbon, together with a rosette or other device to be worn in lieu thereof, to any person who while serving in any capacity with the United States Navy or Marine Corps, including the Naval Reserve or Marine Corps Reserve, shall have, since December 6, 1941, distinguished himself or herself by heroism not involving actual conflict with an enemy, or to any person to whom the Secretary of the Navy has heretofore awarded a letter of commendation for heroism, regardless of the date of such act of heroism, who makes application for such medal. No additional pay shall be payable under section 357 of this title for service rendered prior to August 7, 1942, by virtue of the award of a Navy and Marine Corps medal based upon any act of heroism performed prior to December 7, 1941. (Feb. 4, 1919, ch. 14, § 5, as added Aug. 7, 1942, ch. 551, § 1, 56 Stat. 744.)

§ 357. Additional pay to persons awarded medals or crosses.

Each enlisted or enrolled person of the naval service to whom is awarded a medal of honor, Navy cross, distinguished-service medal, silver star medal, or a Navy and Marine Corps Medal shall, for each such award, be entitled to additional pay at the rate of $2 per month from the date of the distinguished act or service on which the award is based, and each bar, or other suitable emblem or insignia, in lieu of a medal of honor, Navy cross, distinguished-service medal, silver star medal, or a Navy and Marine Corps Medal, as hereby provided for, shall entitle him to further additional pay at the rate of $2 per month from the date of the distinguished act or service for which the bar is awarded, and such additional pay shall continue throughout his active service, whether such service shall or shall not be continuous. (Feb. 4, 1919, ch. 14, § 4, 40 Stat. 1056, as renumbered § 6 and amended Aug. 7, 1942, ch. 551, § 1, 56 Stat. 744.)

CODIFICATION

Act June 10, 1922, ch. 212, § 21, 42 Stat. 633, which was formerly cited to this section because it provided that nothing therein should in any way change existing laws governing money allowances granted to enlisted men on account of awards or medals or decorations expressly authorized by Congress, was repealed by act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

§ 358. Bars or other insignia for additional acts of valor.

No more than one medal of honor, or one Navy cross, or one distinguished-service medal, or one silver star medal or one Navy and Marine Corps Medal shall be issued to any one person; but for each succeeding deed or service sufficient to justify the awarding of a medal of honor, or Navy cross, or a distinguished-service medal, silver star medal, or a Navy and Marine Corps Medal, respectively, the President may award a suitable bar, or other suitable emblem or insignia, to be worn with the decoration and a corresponding rosette or other device. (As renumbered § 7 and amended Aug. 7, 1942, ch. 551, § 1, 56 Stat. 744.)

§ 359. Expenditure for medals, crosses, or other devices; replacement of lost medals, crosses, or devices.

The Secretary of the Navy is hereby authorized to expend from the appropriation "Pay, subsistence, and transportation of naval personnel" of the Navy Department so much as may be necessary to defray the cost of the medals of honor, Navy crosses, distinguished-service medals, silver star medals, and Navy and Marine Corps Medals, and bars, emblems, or insignia herein provided for, and so much as may be necessary to replace any medals, crosses, bars, emblems, or insignia as are herein or may hereafter have been provided for: *Provided*, That such replacement shall be made only in those cases where the medal of honor, Navy cross, distinguished-service medal, silver star medal, or a Navy and Marine Corps Medal, or bar, emblem, or insignia presented under the provisions of sections 354–358 and 359–364 of this title or any other Act shall have been lost, destroyed, or rendered unfit for use without fault or neglect on the part of the person to whom it was awarded and shall be made without charge therefor. (As renumbered § 8 and amended Aug. 7, 1942, ch. 551, § 1, 56 Stat. 744.)

§ 360. Time limit on award of medals, crosses, or other devices; statement or report as to act or distinguished service.

Except as otherwise prescribed herein, no medal of honor, Navy cross, distinguished-service medal, silver star medal, Navy and Marine Corps Medal, or bar or other suitable emblem or insignia in lieu of either of said medals or of said cross, shall be issued to any person after more than five years from the date of the act or service justifying the awarding thereof, nor unless a specific statement or report distinctly setting forth the act or distinguished serv-

ice and suggesting or recommending official recognition thereof shall have been made by his superior through official channels at the time of act or service or within three years thereafter. (As renumbered § 9 and amended Aug. 7, 1942, ch. 551, § 1, 56 Stat. 744.)

§ 361. Same; exceptions to time limit.

In cases of persons now in the naval service for whom the award of the medal of honor, distinguished-service medal, or Navy cross, has been recommended in full compliance with then existing regulations, but on account of services which, though insufficient fully to justify the award of the medal of honor, the distinguished-service medal, or the Navy cross, appears to have been such as to justify the award of the silver star medal, or the Navy and Marine Corps Medal hereinbefore provided, such cases may be considered and acted upon under the provisions of sections 354–358 and 359–364 of this title authorizing the award of the silver star medal or the Navy and Marine Corps Medal, notwithstanding that said services may have been rendered more than five years before said cases shall have been considered as authorized by this section, but all consideration or any action upon any of said cases shall be based exclusively upon official records now on file in the Navy Department. (As renumbered § 10 and amended Aug. 7, 1942, ch. 551, § 1, 56 Stat. 745.)

§ 362. Honorable subsequent service as condition to award.

No medal or cross or no bar or other emblem or insignia shall be awarded or presented to any individual, or to the representative of any individual, whose entire service subsequent to the time he distinguished himself shall not have been honorable. (As renumbered § 10 and amended Aug. 7, 1942, ch. 551, § 1, 56 Stat. 745.)

§ 363. Awards in case of death.

In case an individual who shall distinguish himself dies before the making of the award to which he may be entitled, the award may nevertheless be made and the medal or cross or bar or other emblem or insignia presented within five years from the date of the act or service justifying the award thereof to such representative of deceased as the President may designate. (As renumbered § 10 and amended Aug. 7, 1942, ch. 551, § 1, 56 Stat. 745.)

§ 364. Delegation of power to make awards; rules and regulations.

The President is hereby authorized to delegate, under such conditions, regulations, and limitations as he shall prescribe, to flag officers who are commanders in chief or commanding on important independent duty the power conferred upon him by sections 354–358 and 359–364 of this title to award the Navy cross, the distinguished-service medal, silver star medal, and the Navy and Marine Corps Medal; and he is further authorized to make from time to time any and all rules, regulations, and orders which he shall deem necessary to carry into effect the provisions of sections 354–358 and 359–364 of this title and to execute full purpose and intention thereof. (As renumbered § 11 and amended Aug. 7, 1942, ch. 551, § 1, 56 Stat. 745.)

Chapter 7.—RETIREMENT

GENERAL PROVISIONS AS TO RETIREMENT OF OFFICERS

Sec.
398b. Advance in rank upon retirement of certain officers in command of fleet or part thereof (New).
399h. Advanced rank and pay of certain Navy and Marine Corps officers commended for duty in combat (New).
402a. Money allowances for subsistence and rental (New).

ACTIVE DUTY OF RETIRED OFFICERS

427. Pay and allowances of retired Navy and Marine Corps officers (New).

GENERAL PROVISIONS AS TO RETIREMENT OF OFFICERS

INVOLUNTARY RETIREMENT OF FITTED SUSPENDED DURING EMERGENCY

Act Feb. 7, 1942, ch. 46, title I, 56 Stat. 63, provided "That no officer of the Navy or Marine Corps who has been, or hereafter may be, adjudged fitted shall be involuntarily retired prior to six months subsequent to the termination of the existing national emergency". Provisions on this subject were also contained in act May 6, 1941, ch. 86, § 1, 55 Stat. 160.

CROSS REFERENCES

Retirement of Marine Corps officers and personnel generally, see section 681 et seq. of this title.

§ 384. Age of retirement.

CROSS REFERENCES

Temporary grade or rank, retirement while serving in, see section 811 of Appendix to Title 50, War.

§ 398b. Advance in rank upon retirement of certain officers in command of fleet or part thereof.

Any officer of the Navy who may be retired while serving as the commander of a fleet or subdivision thereof in the rank of admiral or vice admiral, or who has served or shall have served one year or more as such commander, may, if such rank was conferred pursuant to the provisions of sections 212 or 212a of this title, in the discretion of the President, by and with the advice and consent of the Senate, when retired, be placed on the retired list with the highest grade or rank held by him while on the active list: *Provided*, That no increase in retired pay shall accrue as the result of such advanced rank on the retired list: *Provided further*, That the President, by and with the advice and consent of the Senate, may in his discretion extend the privilege herein granted to such officers as have heretofore been retired and who satisfy the foregoing conditions. (June 16, 1942, ch. 414, § 1, 56 Stat. 370.)

§ 399h. Advanced rank and pay of certain Navy and Marine Corps officers commended for duty in combat.

All officers of the Navy and Marine Corps, retired prior to June 23, 1938, and all staff officers of the Navy who have been or shall be retired on or subsequent to that date, who have been specially commended for their performance of duty in actual com-

bat by the head of the executive department under whose jurisdiction such duty was performed, and who have not been advanced on the retired list under any other provision of law, shall be advanced on the retired list to the rank of the next higher grade with three-fourths of the active-duty pay of the grade in which serving at the time of retirement: *Provided*, That no increased retired pay shall be held to accrue to any such officer prior to February 23, 1942. (Feb. 23, 1942, ch. 110, 56 Stat. 120.)

§ 402a. Money allowances for subsistence and rental.

Hereafter money allowances for subsistence and rental shall not accrue to any officer of the Navy or Marine Corps on the retired list for any period during which any such officer is not employed on active duty. (Feb. 6, 1942, ch. 37, § 1, 56 Stat. 48.)

REPEALS

Section 2 of act Feb. 6, 1942, cited to text, provided that "All laws and parts of laws, insofar as they are in conflict with the provisions of this Act, are hereby repealed."

§ 404. Retirement of promotion-list and non-promotion-list officers.

(j) Retirement of officers on the present active list.

No officer on the active list of the Navy on June 23, 1938, shall be retired in his present grade by reason of the provisions of subsection (b) of this section or in the next higher grade by reason of the provisions of subsection (f) of this section sooner than he would have been retired by reason of service ineligibility for consideration for selection under the provisions of law in effect on June 23, 1938: *Provided*, That officers promoted by reason of adjudgment as fitted for promotion, but not retained on the active list pursuant to subsection (d) of this section, who are nevertheless continued on the active list, shall, during such continuance on the active list and subject to the provisions of section 295 of this title, be eligible for consideration for selection for promotion to the next higher grade, as best fitted only, and, subject to the provisions of section 311 of this title, may be promoted consequent to such selection: *Provided further*, That such officers, while being so continued on the active list, who twice fail of such selection shall thereafter be ineligible for consideration for selection: *And provided further*, That officers of the grades of captain and commander, subject to retirement under subsection (b) of this section and retained on the active list under the provisions of this subsection, who have or shall have twice failed of selection as best fitted shall thereafter be ineligible for consideration for selection. (As amended Jan. 20, 1942, ch. 11, 56 Stat. 10.)

* * * * *

AMENDMENTS

1942—Subsec. (j) was substituted for former (j), relating to the same subject, by act Jan. 20, 1942, cited to text, which also struck out said former (j).

ADVANCEMENT OF CERTAIN LIEUTENANTS RETIRED FOR PHYSICAL DISABILITY

Act May 15, 1941, ch. 118, 55 Stat. 190, provided: "That those lieutenants of the line of the United States Navy who served in the Navy or Naval Reserve Force prior to November 12, 1918, and who were, between May 29, 1934, and June 23, 1938, while on a promotion list, placed on the retired list for physical disability, shall be advanced on the retired list to the grade for which they were selected for promotion: *Provided*, That such advancement shall be effective on the date of approval of this Act."

ACTIVE DUTY OF RETIRED OFFICERS

§ 423. Liability to active duty in time of war or national emergency.

CODIFICATION

Section was from act July 1, 1918, cited to text. Act June 10, 1922, ch. 212, § 17, 42 Stat. 632, cited to text, was repealed by act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, and should be eliminated from the citation.

§ 423a. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

§ 427. Pay and allowances of retired Navy and Marine Corps officers.

All commissioned officers of the Navy and Marine Corps on the retired list shall, when on active duty, receive full pay and allowances of the rank or grade in which they serve on such active duty: *Provided*, That this Act shall not operate to reduce the pay and allowances of such retired officers while on active duty. (Dec. 15, 1941, ch. 573, 55 Stat. 800.)

RETIREMENT OF ENLISTED MEN AND PETTY OFFICERS

§§ 431, 432.

REPEALS

Act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, repealed "those portions of the Act of March 2, 1907 [cited to text] * * * which authorize allowances for enlisted men on the retired list".

§§ 439, 440.

CODIFICATION

Sections have been eliminated from the Code. They were from act May 13, 1926, ch. 289, §§ 2, 3, 44 Stat. 532, respectively.

Present provisions on this subject are contained in section 113 of Title 37, Pay and Allowances.

Chapter 8.—DETAIL OF OFFICERS AND ENLISTED MEN

Sec.

450b. Detail of enlisted men to Navy Department and Marine Corps headquarters (New).

450c. Employment of enlisted men in certain bachelor officers' quarters and messes (New).

§ 441a. Detail of officers and men to assist foreign governments.

The President of the United States is authorized, upon application from the foreign governments concerned, and whenever in his discretion the public interests render such a course advisable, to detail officers and enlisted men of the United States Army, Navy, and Marine Corps to assist the governments of the Republics of North America, Central America, and South America and of the Republics of Cuba, Haiti, Santo Domingo and the Commonwealth of the Philippine Islands and, during war or a declared national emergency, the governments of such other countries as the President deems it in the interest of national defense to assist, in military and naval

matters: *Provided,* That the officers and enlisted men so detailed are authorized to accept from the government to which detailed offices and such compensation and emoluments thereunto appertaining as may be first approved by the Secretary of War or by the Secretary of the Navy, as the case may be: *Provided further,* That while so detailed such officers and enlisted men shall receive, in addition to the compensation and emoluments allowed them by such governments, the pay and allowances whereto entitled in the United States Army, Navy, and Marine Corps and shall be allowed the same credit for longevity, retirement, and for all other purposes that they would receive if they were serving with the forces of the United States. (As amended Oct. 1, 1942, ch. 571, 56 Stat. 763.)

AMENDMENTS

1942—Act Oct. 1, 1942, cited to text, added provisions concerning other countries in time of war or declared national emergency.

§ 448a. Detail of officers for foreign service of Department of State.

REPEATED.—Act June 28, 1941, ch. 258, title I, 55 Stat. 277; act July 2, 1942, ch. 472, title I, 56 Stat. 480.

§ 448b. Detail of enlisted men to Department of State as custodians of foreign buildings.

REPEATED.—Act June 28, 1941, ch. 258, title I, 55 Stat. 269; act July 2, 1942, ch. 472, title I, 56 Stat. 472.

§ 450a. Detail of enlisted men to duty in officers' quarters ashore.

One hundred enlisted men may be detailed to duty in officers' quarters on shore. (As amended Mar. 17, 1941, ch. 16, title II, 55 Stat. 35.)

AMENDMENTS

1941—Act Mar. 17, 1941, cited to text, increased number of enlisted men from forty-four to one hundred.

Coast Guard, detail of personnel to officers' quarters and messes, see section 34a of Title 14, Coast Guard.

§ 450b. Detail of enlisted men to Navy Department and Marine Corps headquarters.

Such number of enlisted men as may be approved by the Secretary of the Navy may be detailed to duty in the Navy Department in the District of Columbia and Marine Corps headquarters. (Feb. 7, 1942, ch. 46, title I, § 104, 56 Stat. 76.)

§ 450c. Employment of enlisted men in certain bachelor officers' quarters and messes.

Enlisted men may be employed in such bachelor officers' quarters and messes as may be specifically designated by the Secretary of the Navy. (Oct. 26, 1942, ch. 629, title I, § 101, 56 Stat. 991.)

Chapter 9.—VESSELS

CONSTRUCTION AND REPAIR

Sec.
487. Alterations to naval vessels to improve antiaircraft defenses (New).

DISPOSAL OF VESSELS

493b. Use of vessels stricken from register for experimental purposes (New).

COMPOSITION OF NAVY UNDER AND AFTER TREATIES

498–3. Same; additional increase of December 23, 1941 (New).
498–4. Same; additional increase of May 13, 1942 (New).
498–5. Same; additional increase of July 9, 1942; optional variation of tonnage (New).
498a–3. Same; increase under section 498–3 (New).
498a–4. Same; increase under section 498–4 (New).
498a–5. Same; increase under section 498–5; class of vessels (New).
498c–4. Same; additional auxiliary vessels for national defense (New).
498c–5. Same; vessels for local defense (New).
498c–6. Same; additional minor combat, auxiliary, and patrol vessels (New).
498c–7. Same; additional patrol, mine and like vessels (New).
498c–8. Same; vessels for coastal defense and similar purposes (New).
498c–9. Same; additional auxiliary vessels for national defense (New).

CONSTRUCTION AND REPAIR

§ 487. Alterations to naval vessels to improve antiaircraft defenses.

For the purpose of improving antiaircraft defenses of combatant and auxiliary vessels of the United States, alterations to such vessels are hereby authorized, and expenditures therefor shall not be limited by the provisions of section 486 of this title, but the total cost of such alterations shall not exceed $300,000,000. (Jan. 29, 1941, ch. 1, 55 Stat. 3.)

DISPOSAL OF VESSELS

§ 493b. Use of vessels stricken from register for experimental purposes.

The Secretary of the Navy, with the approval of the President is hereby authorized to use for experimental purposes vessels of the United States Navy stricken from the Navy Register pursuant to section 491 of this title: *Provided,* That the Secretary of the Navy shall first determine that the interests of the Government would be best served thereby: *Provided further,* That the Secretary of the Navy shall make an annual report to the Congress of all vessels disposed of under the provisions of this section. (June 24, 1941, ch. 231, 55 Stat. 260.)

COMPOSITION OF NAVY UNDER AND AFTER TREATIES

§ 496a. Same; suspension of profit limiting provisions.

EXTENSION OF ACT

Aircraft procurement program extended during War, see section 769 of Appendix to Title 50, War.

CROSS REFERENCES

Contracts for purchase of aircraft, application of profit-limitation provisions, see note under section 310 of Title 10, Army.

§ 498–3. Same; additional increase of December 23, 1941.

The authorized composition of the United States Navy in under-age vessels, as established by sections 493a, 495a, 498, 498–1, 498–2, 498a, 498a–1, 498a–2, 498c, 498c–2, 498c–3, 498e, 498f, 498f–1, 498f–2, 498g, 498g–1, 498h–498k, 498*l*, 601, 749b, 749c, and 749d of this title, is hereby further increased by

150,000 tons of combatant ships. (Dec. 23, 1941, ch. 619, § 1, 55 Stat. 853.)

APPROPRIATIONS

Section 3 of act Dec. 23, 1941, cited to text, authorized appropriation of money to effectuate purpose of this section.

§ 498–4. Same; additional increase of May 13, 1942.

The authorized composition of the United States Navy in under-age vessels, as established by sections 494, 495, 496, and 497 of this title, as amended by sections 493a, 495a, 498 to 498–3, 498a, 498a–3, 498c, 498c–2, 498c–3, 498e–498*l*, 601, 749b, 749c, and 749d of this title, is hereby further increased by two hundred thousand tons of combatant ships. (May 13, 1942, ch. 304, § 1, 56 Stat. 277.)

APPROPRIATIONS

Section 3 of act May 13, 1942, cited to text, authorized appropriation of money to effectuate purposes of this section.

Act June 23, 1942, ch. 444, § 1, 56 Stat. 389, authorized immediate use of funds appropriated by Naval Appropriation Act of 1943, act Feb. 7, 1942, ch. 46, title I, 56 Stat. 54, under heads "Construction and Machinery" and "Armor, armament, and ammunition", in construction of vessels provided for in this section.

§ 498–5. Same; additional increase of July 9, 1942; optional variation of tonnage.

The authorized composition of the United States Navy in underage vessels, as established by sections 494, 495, 496, and 497 of this title, as amended by sections 493a, 495a, 498 to 498–4, 498a to 498a–4, 498c, 498c–2, 498c–3, 498e–498*l*, 601, and 749b–749d of this title, is hereby further increased by one million nine hundred thousand tons of combatant ships, as follows:

(a) Aircraft carriers, five hundred thousand tons;

(b) Cruisers, five hundred thousand tons; and

(c) Destroyers and destroyer escort vessels, nine hundred thousand tons: *Provided*, That the foregoing increases in tonnages for each of the three classes of aircraft carriers, cruisers, and destroyers and destroyer escort vessels may be varied downward in the amount of 30 per centum of the total increased tonnage authorized herein, and if so varied downward, the tonnage so decreased may be used to increase the tonnage of any other class of vessel authorized above, or to increase the tonnage of submarines heretofore authorized, so long as the sum of the total increases in tonnages of these classes, including submarines as authorized herein, is not exceeded: *Provided further*, That the total authorized tonnage by classes of vessels authorized by sections 494, 495, 496, 497, 498, 498–1, 498a, 498a–1, 498c, 498c–2, 498e–498*l*, 749b and 749c of this title, may be varied upward or downward in the amount of 30 per centum so long as the sum of the total increases in tonnage of these classes so authorized is not exceeded. (July 9, 1942, ch. 503, § 1, 56 Stat. 655.)

APPROPRIATIONS

Section 6 of act July 9, 1942, cited to text, authorized appropriation of money to effectuate purpose of this section.

§ 498a–3. Same; increase under section 498–3.

The President of the United States is hereby authorized to provide the total under-age composition authorized in section 498–3 of this title, including replacements thereof as authorized by sections 494, 495, 496, 497 of this title, by undertaking the construction of combatant ships of such types and tonnages as he determines to be necessary for the successful prosecution of the war. (Dec. 23, 1941, ch. 619, § 2, 55 Stat. 853.)

APPROPRIATIONS

Section 3 of act Dec. 23, 1941, cited to text, authorized appropriation of money to effectuate purpose of this section.

§ 498a–4. Same; increase under section 498–4.

The President of the United States is hereby authorized to provide the total under-age composition authorized in section 498–4 of this title, including replacements thereof as authorized by sections 494, 495, 496, and 497 of this title, by undertaking the construction of combatant ships of such types and tonnages as he determines to be necessary for the successful prosecution of the war. (May 13, 1942, ch. 304, § 2, 56 Stat. 277.)

APPROPRIATIONS

Section 3 of act May 13, 1942, cited to text, authorized appropriation of money to effectuate purposes of this section.

§ 498a–5. Same; increase under section 498–5; class of vessels.

The President of the United States is hereby authorized to construct such vessels as may be necessary to provide the total underage composition authorized in section 498–5 of this title and to maintain such total increased authorized composition by constructing replacement vessels for such vessels as may be overage as defined in section 498g–1 of this title, or as may have been or may be lost: *Provided*, That notwithstanding the provisions of any other law, parts of laws, or other provisions of sections 498–5, 498c–3, 498c–7, and 498c–8 of this title, the replacement vessels herein authorized are not required to be of the same class as the vessels which have become overage or been lost, so long as they are either battleships, cruisers, aircraft carriers, destroyers or destroyer escort vessels, or submarines, and so long as the total authorized composition of the United States Navy in underage vessels, as herein or hereafter increased, is not exceeded. (July 9, 1942, ch. 503, § 2, 56 Stat. 656.)

APPROPRIATIONS

Section 6 of act July 9, 1942, cited to text, authorized appropriation of money to effectuate purpose of this section.

§ 498c–1. Same; urgently necessary vessels.

For the purpose of furnishing or replacing auxiliary vessels urgently necessary for the proper maintenance and operation of the Navy, the President of the United States is hereby authorized to acquire and convert or to undertake the construction of about thirty-six thousand and fifty tons (light displacement tonnage) of such auxiliary vessels as follows, at a total cost for all vessels of not more than $60,000,000;

(a) One seaplane tender of about eight thousand three hundred tons;

(b) One destroyer tender of about nine thousand tons;

(c) One mine sweeper of about six hundred tons;

(d) One submarine tender of about nine thousand tons;

(e) One fleet tug of about one thousand one hundred and fifty tons; and

(f) One oil tanker of about eight thousand tons. (July 30, 1937, ch. 537, § 1, 50 Stat. 544, as amended Apr. 26, 1939, ch. 89, § 1, 53 Stat. 618; Dec. 17, 1942, ch. 739, § 2, 56 Stat. 1053.)

AMENDMENTS

1942—Act Dec. 17, 1942, cited to text, substituted "$60,000,000" for "$50,000,000".

EFFECTIVE DATE

Section 4 of act Dec. 17, 1942, cited to text, provided as follows: "This Act shall be effective from June 30, 1942, and shall remain in force until the termination of the present war or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate."

CROSS REFERENCES

Increase of limit of cost, see section 1158 of appendix to Title 50, War.

§ 498c–3. Same; patrol, escort, and miscellaneous craft and additional auxiliary vessels for national defense.

The President of the United States is hereby further authorized to acquire and convert or to undertake the construction of—

(a) Patrol, escort, and miscellaneous craft to a total number not to exceed seventy-two; and

(b) One hundred thousand tons of auxiliary vessels of such size, type, and design as he may consider best suited for the purposes of national defense. (As amended July 9, 1942, ch. 503, § 5 (a), 56 Stat. 656.)

AMENDMENTS

1942—Subsec. (a) was amended by act July 9, 1942, cited to text, which struck out the words "at a total cost not to exceed $50,000,000" and inserted in lieu thereof "to a total number not to exceed seventy-two".

ADDITIONAL SMALL CRAFT

Act Jan. 31, 1941, ch. 4, § 2, 55 Stat. 5, as amended by subsec. (b) of section 5 of act July 9, 1942, cited to text, authorized the Secretary of Navy to construct not to exceed 400 small craft for patrol, local defense, escort, salvage, and towing services in addition to all such craft previously authorized and appropriated for.

§ 498c–4. Same; additional auxiliary vessels for national defense.

The President of the United States is hereby authorized to acquire or convert or to undertake the construction of one million three hundred and fifty thousand tons of auxiliary vessels of such size, type, and design as he may consider best suited for the purposes of national defense, such vessels to be in addition to those heretofore authorized. (May 24, 1941, ch. 131, § 1, 55 Stat. 197, as amended Dec. 17, 1941, ch. 591, title II, § 201, 55 Stat. 816.)

AMENDMENTS

1941—Act Dec. 17, 1941, cited to text, substituted "one million three hundred and fifty thousand tons" for "five hundred and fifty thousand tons".

APPROPRIATIONS

Section 2 of act May 24, 1941, cited to text provided: "SEC. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to effectuate the purposes of this Act."

§ 498c–5. Same; vessels for local defense.

The Secretary of the Navy, with the approval of the President, is hereby authorized to undertake the construction of or to acquire and convert not to exceed eight hundred miscellaneous light-draft vessels and small craft of such sizes, types, and designs, suitable for local defense use as patrol vessels, minesweepers, and the like, as he may consider best suited for the purposes of national defense, such vessels to be in addition to those heretofore authorized. (Nov. 21, 1941, ch. 502, § 1, 55 Stat. 782, as amended Dec. 17, 1941, ch. 591, title II, § 201, 55 Stat. 816.)

AMENDMENTS

1941—Act Dec. 17, 1941, cited to text, substituted "eight hundred" for "four hundred".

APPROPRIATIONS

Section 2 of act Nov. 21, 1941, as amended by act Dec. 17, 1941, both cited to text, provided as follows: "SEC. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to effectuate the purposes of this Act."

Section 201 of act Dec. 17, 1941, cited to text, made available appropriations to cover authorized increase in number of small vessels constructed, acquired, etc., under this section.

§ 498c–6. Same; additional minor combat, auxiliary, and patrol vessels.

The Secretary of the Navy is hereby authorized to undertake the construction of one thousand seven hundred and ninety-nine minor combatant, auxiliary, and patrol vessels of various types, in addition to those heretofore authorized, for the United States Navy or for disposal in accordance with existing law. (Feb. 6, 1942, ch. 45, § 1, 56 Stat. 53.)

CONSTRUCTION FACILITIES; APPROPRIATIONS; REPORTS

Sections 2–4 of act Feb. 6, 1942, cited to text, provided as follows:

"Sec. 2. The Secretary of the Navy is hereby authorized to provide, at a cost not exceeding $750,000,000, essential equipment, facilities, and land at either private or public establishments, within the territorial limits of the United States, its Territories and possessions, for the construction of ships or portions thereof, and the production of ordnance material for the ships herein authorized.

"Sec. 3. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to effectuate the purposes of this Act.

"Sec. 4. The Secretary of the Navy from time to time, but not less frequently than once every six months, shall transmit to the Congress a full report of all acquisitions of land effected under the authority of this or any subsequent Act."

§ 498c–7. Same; additional patrol, mine and like vessels.

The Secretary of the Navy, with the approval of the President, is hereby authorized to undertake the construction of not to exceed eight hundred small vessels suitable for use as patrol vessels, mine vessels and the like, as he may consider best suited for the successful prosecution of the war, such vessels to be in addition to those heretofore authorized. (July 9, 1942, ch. 503, § 3, 56 Stat. 656.)

APPROPRIATIONS

Section 6 of act July 9, 1942, cited to text, authorized appropriation of money to effectuate purpose of this section.

§ 498c–8. Same; vessels for coastal defense and similar purposes.

The Secretary of the Navy is hereby authorized to acquire and convert not to exceed two hundred small vessels for coastal defense, patrol, mine sweeping, and similar purposes as he may consider necessary for the successful prosecution of the war, such vessels to be in addition to those heretofore authorized. (July 9, 1942, ch. 503, § 4, 56 Stat. 656.)

APPROPRIATIONS

Section 6 of act July 9, 1942, cited to text, authorized appropriation of money to effectuate purpose of this section.

§ 498c–9. Same; additional auxiliary vessels for national defense.

The President of the United States is hereby authorized to acquire and convert or to undertake the construction of one million two hundred thousand tons of auxiliary vessels of such size, type, and design as he may consider best suited for the purposes of national defense, such vessels to be in addition to those heretofore authorized. (July 9, 1942, ch. 502, § 1, 56 Stat. 655.)

APPROPRIATIONS

Section 2 of act July 9, 1942, cited to text, authorized appropriation of money to effectuate the purpose of this section.

Chapter 10.—NAVY YARDS AND NAVAL STATIONS

CROSS REFERENCES

Prostitution near naval establishments unlawful, see section 518a of Title 18, Criminal Code and Criminal Procedure.

Chapter 11.—NAVAL PROPERTY, STORES, SUPPLIES, AND CONTRACTS

GENERAL PROVISIONS AS TO ACQUISITION, USE, AND DISPOSITION

Sec.
532a. Exchange of certain equipment in part payment of new equipment of similar character (New).
554. Sale of materials, supplies, and equipment to the Commonwealth of the Philippine Islands (New).
555. Same; contract clause against disposal of materials, etc. (New).

CONTRACTS GENERALLY

557. Relief of contractors and employees from losses by enemy action (New).
558. Exclusion of equipment and work outside quarters from cost limits on construction of quarters (New).

GENERAL PROVISIONS AS TO ACQUISITION, USE, AND DISPOSITION

§ 520. Prerequisites to expenditure of public money on site purchased for navy yard or buildings; acquisition by United States of jurisdiction over lands.

CROSS REFERENCES

Acquisition of land and interests therein without compliance with this section, see sections 767 and 771 of Appendix to Title 50, War.

Exception in case of strategic network of highways, see section 114 of Title 23, Highways.

§ 528a. Cost of transporting material purchased free on board, etc.; fund chargeable; addition to cost of materials.

Hereafter the naval stock fund shall be charged with the cost of transporting material purchased free on board cars or on wharf or free alongside vessels at points specified in contract to activities to which initial delivery is to be made only when the contract on which the material is being procured is drawn under that fund so that the issue price of the material may include the transportation costs on materials so procured, and similar transportation costs on materials procured under other contracts shall be charged to the appropriation under which each contract is drawn or to the corresponding current appropriation as may be available, or the Secretary of the Navy may direct any transportation costs to be charged directly to the proper appropriation which would otherwise be ultimately chargeable. (July 3, 1942, ch. 484, 56 Stat. 646.)

PRIOR LAW

Provisions on this subject were contained in act May 21, 1928, ch. 656, 45 Stat. 633, which provided that the transportation costs should be charged to the naval supply account fund (redesignated naval stock fund by act July 3, 1942, cited to text), and that such transportation costs should be added to the cost of material.

§ 532a. Exchange of certain equipment in part payment of new equipment of similar character.

The Secretary of the Navy, insofar as Navy property is concerned, and the Secretary of the Treasury, insofar as Coast Guard property is concerned, are respectively authorized to exchange motor-propelled vehicles, airplanes, engines, and parts thereof, and obsolete, unsuitable, and unserviceable machines and tools, and parts thereof, in part payment for new equipment of the same or similar character as those proposed to be exchanged. (June 6, 1941, ch. 177, 55 Stat. 247.)

CROSS REFERENCES

Section is also set out as section 31b of Title 14, Coast Guard.

§ 533. Procurement and sale of stores to officers and men and to civilian employees.

Hereafter such stores as the Secretary of the Navy may designate may be procured and sold to officers and enlisted men of the Navy, Marine Corps, and Coast Guard; to the widows of such officers and enlisted men; to civilian officers and employees of the United States, and to such other persons as may be specifically authorized by the Secretary of the Navy, at naval stations and post exchanges beyond the continental limits of the United States or in Alaska, under such regulations as the Secretary of the Navy may prescribe. (As amended Jan. 23, 1942, ch. 15, 56 Stat. 13.)

AMENDMENTS

1942—Act Jan. 23, 1942, cited to text, inserted "and to such other persons as may be specifically authorized by the Secretary of the Navy."

§ 549. Issue of articles required for instruction and practice by organizations formed by Red Cross.

CROSS REFERENCES

Provisions similar to those contained in this section are set out in section 1255 of Title 10, Army.

§ 554. Sale of materials, supplies, and equipment to the Commonwealth of the Philippine Islands.

The Secretary of the Navy is authorized, in his discretion, to sell to the Commonwealth of the Philippine Islands such materials, supplies, and equipment and to repair or assist with the design of vessels, armament, or equipment for said Commonwealth as the Naval Establishment may be in a position to do at prices to be specified by said Secretary, the prices of the work performed, and of new materials, supplies, and equipment, to be not less than the cost to the Government: *Provided,* That the amounts received in payment for work performed, or for new materials, supplies, or equipment sold, shall be credited to appropriations or funds as may be authorized by other law, or if not so authorized, so as to be available to replace the materials, supplies, or equipment, unless the said Secretary determines that such replacement is not necessary, in which case the amounts shall be covered into the Treasury as miscellaneous receipts: *Provided further,* That the amounts received in payment for obsolete or surplus materials, supplies, or equipment sold, less the costs to the Government occasioned by such sales, shall be covered into the Treasury as miscellaneous receipts. (June 6, 1941, ch. 176, § 1, 55 Stat. 246.)

TERMINATION OF AUTHORITY

Section 3 of act June 6, 1941, cited to text, provided that authority granted under sections 554 and 555 of this title should terminate upon the final granting of independence to the Commonwealth of the Philippine Islands.

§ 555. Same; contract clause against disposal of materials, etc.

All contracts or agreements made by the Secretary of the Navy for the sale of the materials, supplies, or equipment authorized by section 554 and this section shall contain a clause by which the Commonwealth of the Philippine Islands undertakes not to dispose of such materials, supplies, or equipment, or of any plans, specifications, or information pertaining thereto, by gift, sale, or any mode of transfer in such manner that they become a part of the armament of, or available to, any state other than the said Commonwealth. (June 6, 1941, ch. 176, § 2, 55 Stat. 246.)

TERMINATION OF AUTHORITY

Section 3 of act June 6, 1941, cited to text, provided that authority granted under sections 554 and 555 of this title should terminate upon the final granting of independence to the Commonwealth of the Philippine Islands.

CONTRACTS GENERALLY

§ 557. Relief of contractors and employees from losses by enemy action.

The Secretary of the Navy is authorized to utilize funds heretofore or hereafter appropriated for the construction of naval public works for the temporary relief of contractors and their employees for losses incurred as a direct result of enemy action. (Feb. 6, 1942, ch. 43, § 3, 56 Stat. 51.)

§ 558. Exclusion of equipment and work outside quarters from cost limits on construction of quarters.

Limitations heretofore or hereafter placed upon the cost of construction of quarters for commissioned officers, commissioned warrant or warrant officers, and enlisted men of the Army and Navy shall not be construed to prohibit or exclude additional expenditures for equipment and work outside of such quarters, including, but not limited to, providing for the furnishing of electricity, gas, water, sewage disposal, and for roads, walks, grading, and drainage. (Oct. 6, 1942, ch. 580, 56 Stat. 769.)

CODIFICATION

Provisions similar to those contained in this section also constitute section 1337a of Title 10, Army.

CONTRACTS FOR NAVAL SUPPLIES

§ 568. Emergency purchases abroad.

EXTENSION OF EFFECTIVE DATE

Provisions of this section were extended for the duration of the war to the Secretary of War, the Secretary of the Navy, the Secretary of the Treasury, the Secretary of Agriculture, and the Reconstruction Finance Corporation by Ex. Ord. No. 9177, set out under section 601 of Appendix to Title 50, War.

§ 580a. Fuel for Navy as chargeable against specific appropriation.

Fuel acquired other than by purchase shall not be issued without charging the applicable appropriation with the cost of such fuel at the rate current at the time of issue for fuel purchased: *Provided,* That the President may direct the use, wholly or in part, of fuel on hand, however acquired, to be charged at the last issue rate for fuel acquired by purchase, when, in his judgment, prices quoted for supplying fuel are excessive. (June 11, 1940, ch. 313, title I, 54 Stat. 278; May 6, 1941, ch. 86, 55 Stat. 162; Feb. 7, 1942, ch. 46, title I, 56 Stat. 65.)

Chapter 12.—MISCELLANEOUS PROVISIONS RELATING TO THE NAVY

§ 600. Claims for damages not occasioned by vessels.

Settlement of claims arising from actions of United States armed forces in foreign countries, see section 224d of Title 31, Money and Finance, and note thereunder.

Chapter 13.—THE MARINE CORPS

ORGANIZATION GENERALLY

Sec.
623a. Detail of line officer as assistant to Commandant; performance of Commandant's duties during absence, etc. (New).

PROMOTIONS AND ADVANCEMENTS

662c. Same; composition of boards to recommend brigadier generals of the line for promotion to major general (New).

RETIREMENT

685b. Staff department heads; retirement; pay (New).

ENLISTED FORCE

692a. Shipping articles to contain substance of section 692 (New).

ORGANIZATION GENERALLY

§ 621. Commandant of the Marine Corps; appointment and tenure.

When a vacancy shall exist in the position of Commandant of the Marine Corps the President may appoint to such position, by and with the advice

and consent of the Senate, an officer of the Marine Corps on the active list, not below the rank of colonel, who shall hold office as such Commandant for a term of four years, unless sooner relieved. (As amended Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10.)

AMENDMENTS

1942—Act Jan. 20, 1942, cited to text and constituting section 622 of this title, redesignated "Major General Commandant of the Marine Corps" to be "Commandant of the Marine Corps".

§ 622. Same; former Major General Commandant redesignated; rank and pay.

Hereafter the office of "Major General Commandant of the Marine Corps" shall be known as "Commandant of the Marine Corps". The officer occupying that office shall be known by that title and shall, while so serving, have corresponding rank and shall receive the same pay and allowances as are now or may hereafter be prescribed by or in pursuance of law for Lieutenant General in the Army. (As amended Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10.)

AMENDMENT OF INCONSISTENT LAWS

Section 2 of Act Jan. 20, 1942, cited to text, section 1 of which enacted the text constituting this section, provided as follows: "All laws or parts of laws inconsistent with the provisions of this Act are hereby amended accordingly."

§ 623. Same; Commandant as additional number.

An officer serving as Commandant shall be carried as an additional number in his grade while so serving, and after his return to duty in his grade until said grade is reduced to the number authorized by law. This section shall not operate to increase or reduce the total number of officers in the Marine Corps. (As amended Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10.)

AMENDMENTS

1942—Act Jan. 20, 1942, cited to text and constituting section 622 of this title, redesignated "Major General Commandant of the Marine Corps" to be "Commandant of the Marine Corps".

§ 623a. Detail of line officer as assistant to Commandant; performance of Commandant's duties during absence, etc.

A line officer on the active list of the Marine Corps may be detailed as assistant to the Commandant of the Marine Corps and shall, while so serving, receive the highest pay of his rank. Such assistant to the Commandant, and then the line officers of the Marine Corps on duty at the headquarters of the Marine Corps in the order of seniority, shall, unless otherwise directed by the President, perform the duties of the Commandant during his absence, disability, or in the event of a temporary vacancy in that office. (Feb. 3, 1942, ch. 35, § 2, 56 Stat. 48; Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10.)

CODIFICATION

Section was from act Feb. 3, 1942, cited to text, in which words now appearing as "Commandant" then appeared as "Major General Commandant". Act Jan. 20, 1942, cited to text and constituting section 622 of this title, provided that the Major General Commandant of the Marine Corps should thereafter be known as the "Commandant of the Marine Corps".

§§ 626, 626a.

SUSPENSION OF PERIODIC COMPUTATIONS

Suspension of provisions relating to periodic computations to determine number, permanent promotion, etc., of line officers of the Regular Navy and the Marine Corps, see section 806 of Appendix to Title 50, War.

§ 627a. Commissioned officers above grade of colonel; distribution.

Of the authorized number of commissioned officers above the grade of colonel, one shall be the Commandant, two thirds shall be brigadier generals, and the remainder shall be major generals. (As amended Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10.)

AMENDMENTS

1942—Act Jan. 20, 1942, cited to text and constituting section 622 of this title, redesignated "Major General Commandant of the Marine Corps" to be "Commandant of the Marine Corps".

§ 629. Major generals.

The rank and title of major general is created in the Marine Corps, and the President is authorized to nominate, and, by and with the advice and consent of the Senate, to appoint one major general, who shall at all times be junior in rank to the Commandant, and also one temporary major general in the Marine Corps, who shall at all times be junior to the permanent major general. (As amended Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10.)

AMENDMENTS

1942—Act Jan. 20, 1942, cited to text and contituting section 622 of this title, redesignated "Major General Commandant of the Marine Corps" to be "Commandant of the Marine Corps".

§§ 639a, 640.

APPOINTMENT AS COMMISSIONED OFFICERS

Warrant officers appointed to grade and rank of commissioned officers, see sections 338–338g of this title.

§ 641. Pay clerks.

The total number of pay clerks shall not exceed ten for duty in the office of the paymaster, Marine Corps, fifteen for duty in the paymaster's department at large, and one for each assistant paymaster: *Provided*, That nothing in this section shall be construed to reduce the pay, allowances, or other benefits granted by law in force July 1, 1918, to any clerk for assistant paymaster then in service. (July 1, 1918, ch. 114, 40 Stat. 735.)

CODIFICATION

Act July 1, 1918, cited to text, also contained the following words preceding those contained in this section: "The title of clerks for assistant paymasters is hereby changed to pay clerk, who shall hereafter receive the same pay, allowances, and other benefits now provided by law for clerks for assistant paymasters; and". See note under this section regarding present pay and allowances of pay clerks.

PRIOR LAW

Provisions relating to assistant paymasters' clerks in the Marine Corps were contained in act June 24, 1910, ch. 378, 36 Stat. 625.

PAY AND ALLOWANCES

Act July 1, 1918, cited to text, provided that pay clerks should receive the same pay, allowances, and other benefits as then provided by law for clerks for assistant paymasters. Act June 10, 1922, ch. 212, § 1, 42 Stat. 625,

which was repealed by act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, contained the following provision: "Pay clerks of the Marine Corps shall receive the pay of second lieutenants of the Army of the same length of service." Act June 10, 1926, ch. 530, 44 Stat. 725, constituting section 642 of this title, provided that pay clerks of the Marine Corps shall be entitled to the same pay and allowances as other warrant officers of the Marine Corps.

APPOINTMENT AS COMMISSIONED OFFICERS

Warrant officers appointed to grade and rank of commissioned officers, see sections 338–338g of this title.

CROSS REFERENCES

Rank, pay, allowances, and other benefits of pay clerks in Marine Corps, see section 642 of this title.

§ 642. Pay clerk; chief marine gunner; chief quartermaster clerk; chief pay clerk.

APPOINTMENT AS COMMISSIONED OFFICERS

Warrant officers appointed to grade and rank of commissioned officers, see sections 338–338g of this title.

PROMOTIONS AND ADVANCEMENTS

CROSS REFERENCES

Temporary promotions of certain personnel of Marine Corps in time of war or national emergency, see sections 350–350j of this title.

§ 662c. Same; composition of boards to recommend brigadier generals of the line for promotion to major general.

Selection boards to recommend brigadier generals of the line for promotion to major general shall be composed of officers of the permanent grade of major general on the active list of the Marine Corps to the extent that such officers are deemed available for this duty by the Secretary of the Navy, and the remainder of the board shall be composed of rear admirals on the active list of the line of the Navy, not restricted by law to the performance of shore duty only. (June 23, 1938, ch. 598, § 15 (h), as added Jan. 20, 1942, ch. 9, 56 Stat. 9.)

§ 667e. Sea service as applicable to promotion; limitation on service in Marine Corps Headquarters.

The requirement of sea service in grade shall not apply to promotion of officers of the Marine Corps; and until January 1, 1938, officers in the upper three-sevenths of the grades below brigadier general, subject to selection as established by section 626a of this title, shall be eligible for consideration by selection boards without regard to length of service in grade: *Provided*, That after May 1, 1936, no officer of the Marine Corps shall be ineligible for consideration by a selection board or for promotion by reason of completion of length of commissioned service or because of age without having at least once been considered by a selection board, and any officer of the Marine Corps now on a promotion list shall be eligible for promotion unless removed from said list in accordance with existing law: *Provided further*, That officers of the Marine Corps of the grade of second lieutenant and above, except those appointed or serving as major general commandant, as assistant to the major general commandant, as the head of a staff department, or whose names appear on an eligible list for appointment as head of a staff department, shall not serve on duty in the Marine Corps Headquarters, Washington, District of Columbia, more than four out of any eight consecutive years unless the President shall determine that the public interests so require. (May 29, 1934, ch. 367, § 10, 48 Stat. 812, as amended May 1, 1936, ch. 252, § 1, 49 Stat. 1249.)

SUSPENSION OF LIMITATION ON HEADQUARTERS SERVICE

Act Oct. 16, 1942, ch. 613, 56 Stat. 795, provided that the second proviso of this section "is hereby suspended for the duration of the present war and for one year thereafter or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate."

RETIREMENT

§ 685. Commandant, retirement of.

Any officer who shall be retired from the position of Commandant of the Marine Corps by reason of incapacity for active service resulting from an incident of the service, or by reason of age or length of service, shall have the rank and retired pay of a major general; if retired for any other reason, he shall be placed on the retired list of officers of the grade to which he belonged at the time of his retirement. (As amended Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10.)

AMENDMENTS

Act Jan. 20, 1942, cited to text and constituting section 622 of this title, redesignated "Major General Commandant of the Marine Corps" to be "Commandant of the Marine Corps".

CROSS REFERENCES

Active rank and pay of Commandant as that of Lieutenant General of Army, see section 622 of this title.

§ 685a. Retirement; rank; pay.

Any officer of the Navy or Marine Corps who may be retired while serving as Chief of Naval Operations, as Chief of a Bureau of the Navy Department, as Judge Advocate General of the Navy, or as Commandant of the Marine Corps, or who has served or shall have served two and one-half years or more as Chief of Naval Operations, as Chief of a Bureau of the Navy Department, as Judge Advocate General of the Navy, or as Commandant of the Marine Corps, and is retired after completion of such service while serving in a lower rank or grade, may, in the discretion of the President, be retired with the rank, pay, and allowances authorized by law for the highest grade or rank held by him as such Chief of Naval Operations, Chief of Bureau, Judge Advocate General, or Commandant: *Provided*, That the President in his discretion may extend the privileges herein authorized to such officers as have heretofore been retired and who satisfy the foregoing conditions: *Provided further*, That no increase provided herein in retired pay shall be held to have accrued prior to the passage of this section. (As amended Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10.)

CODIFICATION

Same provisions as those of this section also constitute section 425a of Title 5, Executive Departments and Government Officers and Employees.

AMENDMENTS

1942—Act Jan. 20, 1942, cited to text and constituting section 622 of this title, redesignated "Major General Commandant of the Marine Corps" to be "Commandant of the Marine Corps".

Active rank and pay of Commandant as that of Lieutenant General of Army, see section 622 of this title.

Money allowances for subsistence or rental prohibited, see section 402a of this title.

Pay and allowances of retired officers on active duty, see section 427 of this title.

§ 685b. Staff department heads; retirement; rank; pay.

Any officer of the Marine Corps who may be retired while serving as head of a staff department of the Marine Corps, or who has served or shall have served two and one-half years or more as head of a staff department of the Marine Corps, and is retired after completion of such service while serving in a lower rank or grade, may, in the discretion of the President, be retired with the rank, pay, and allowances authorized by law for the highest grade or rank held by him as such head of a staff department of the Marine Corps: *Provided*, That the President in his discretion may extend the privileges herein authorized to such officers as have heretofore been retired and who satisfy the foregoing conditions: *Provided further*, That no increase provided herein in retired pay or allowances shall be held to have accrued prior to the passage of this section. (June 5, 1942, ch. 329, 56 Stat. 309.)

ENLISTED FORCE

§ 691. Authorized enlisted strength of active list.

Hereafter the authorized enlisted strength of the active list of the Marine Corps shall be 20 per centum of the authorized enlisted strength of the Navy. The President is hereby authorized, whenever in his judgment a sufficient national emergency exists, to increase this number to one hundred and four thousand. (As amended June 23, 1938, ch. 598, § 15 (d), 52 Stat. 952; Apr. 22, 1941, ch. 74, § 4, 55 Stat. 145; Jan. 12, 1942, ch. 1, 56 Stat. 3.)

§ 692. Term of enlistment; discharge of minors; extension of term during war or emergency and discharge thereafter.

Hereafter enlistments in the Navy and Marine Corps may be for minority or terms of two, three, four, or six years, and all laws now applicable to four-year enlistments shall apply, under such regulations as may be prescribed by the Secretary of the Navy, to enlistments for a shorter or longer period with proportionate benefits upon discharge and reenlistment: *Provided*, That upon the presentation of satisfactory evidence as to his age and upon application for discharge by his parent or guardian presented to the Secretary of the Navy within ninety days after the date of his enlistment, any man enlisted in the naval service, including the Marine Corps, under twenty-one years of age, who was enlisted without the written consent of his parent or guardian, if any, shall be discharged for his own convenience: *Provided further*, That all enlistments hereafter entered into may be extended by the Secretary of the Navy for such additional time as he may deem necessary in the public interest in time of war, or national emergency declared by the President, to exist: *Provided further*, That all men whose terms of enlistment are extended in accordance with the provisions of sections 181, 181a, 201a, 692, 692a of this title, section 35a of Title 14, and section 16a of Title 37 shall continue during such extensions to be subject in all respects to the laws and regulations for the government of the Navy: *And provided further*, That men detained in service in accordance with sections 181, 181a, 201a, 692, 692a of this title, section 35a of Title 14, and section 16a of Title 37 shall, unless they voluntarily extend their enlistments, be discharged not later than six months after the date of the termination of the war or national emergency. (As amended Aug. 18, 1941, ch. 364, § 1, 55 Stat. 629.)

Cross References

Extension of enlistments, see section 184 et seq. of this title.

Provisions similar to those contained in this section are set out in section 181 of this title.

§ 692a. Shipping articles to contain substance of section 692.

Hereafter the shipping articles shall contain the substance of section 692 of this title. (Aug. 18, 1941, ch. 364, § 5, 55 Stat. 630.)

Cross References

Provisions similar to those contained in this section are set out in section 181a of this title.

Chapter 14.—NAVAL AVIATION

GENERAL PROVISIONS

Sec.

737a. Same; age upon completion of training or reporting for active duty; precedence (New).

CONSTRUCTION OF AIRCRAFT AND ENCOURAGEMENT OF AVIATION

749e. Same; further increase in number of lighter-than-air craft (New).

749f. Same; appropriation for increased number of lighter-than-air craft (New).

GENERAL PROVISIONS

Cross References

Aircraft flight ration, see section 909 of this title.

§ 735. Personnel; definitions—Par. 1. "Naval aviator" defined.

When the term "naval aviator" is used in this section or any Act passed after June 24, 1926, it shall mean any commissioned officer or warrant line officer in the Navy or Marine Corps who has successfully completed the course prescribed by competent authority for naval aviators and who has been or may hereafter be designated or appointed a naval aviator by competent authority and who has flown alone in a, or as first pilot of a dual-control, heavier-than-air craft not less than seventy-five hours and who has flown in heavier-than-air craft a total of not less than two hundred hours, or who has been in the air, under training, in airships not less than one hundred and fifty hours and successfully completed the course prescribed by competent authority.

Par. 2. "Aviation pilot" and "pilot" defined.

When the term "aviation pilot" is used in this section or any Act passed after June 24, 1926, it shall mean any enlisted man in the Navy or Marine Corps who has successfully completed the course prescribed for aviation pilots and who has been or may here-

after be designated or appointed an aviation pilot by competent authority and who has flown alone in a, or as first pilot of a dual-control, heavier-than-air craft not less than seventy-five hours and who has flown in heavier-than-air craft a total of not less than two hundred hours or who has been in the air, under training, in airships not less than one hundred and fifty hours and who has flown in lighter-than-air craft a total of not less than two hundred hours.

The term "pilot" shall be construed to mean a naval aviator or an aviation pilot. (As amended June 5, 1942, ch. 330, 56 Stat. 309.)

* * * * *

AMENDMENTS

1942—Pars. 1 and 2 were amended by act June 5, 1942, cited to text.

§ 737. Appointment of naval aviators of Naval and Marine Corps Reserve to line of Regular Navy and Marine Corps.

AMENDMENTS

1942—Act June 30, 1942, ch. 462, § 4, 56 Stat. 463, constituting sections 737a and 853c–2a of this title, purported to amend this section. See those sections and codification notes thereunder.

§ 737a. Same; age upon completion of training or reporting for active duty; precedence.

Officers of the Naval and Marine Corps Reserve described in sections 737 and 853c–2 of this title shall be eligible for appointment to the Regular Navy or Marine Corps, as may be appropriate, if less than twenty-five years of age upon the successful completion of their training as aviation cadets or upon reporting for continuous active duty on board ships of the Navy, as the case may be: *Provided*, That each such officer hereafter appointed to the lowest commissioned grade of the Regular Navy or Marine Corps by authority of said sections shall take precedence according to his date of reporting for continuous active duty as an officer of the Naval or Marine Corps Reserve; each such officer so appointed to a grade above that of ensign or second lieutenant shall take precedence according to the date of rank stated in his reserve commission in the same rank. (June 30, 1942, ch. 462, § 4, 56 Stat. 464.)

CODIFICATION

Words "Officers of the Naval and Marine Corps Reserve described in sections 737 and 853c–2 of this title" appeared in act June 30, 1942, cited to text, as "The Acts of August 27, 1940 (54 Stat. 864, 34 U. S. C. § 737), and October 8, 1940 (54 Stat. 1023, 34 U. S. C. § 853c–2), are amended so as to provide that officers of the Naval and Marine Corps Reserve therein described".

Provisions similar to those of this section also constitute section 853c–2a of this title.

§ 745. Pay and allowances.

CODIFICATION

Catchline has been revised.

CONSTRUCTION OF AIRCRAFT AND ENCOURAGEMENT OF AVIATION

§ 749e. Same; further increase in number of lighter-than-air craft.

The President of the United States is hereby authorized to acquire or construct lighter-than-air craft, and spare parts and equipment, as may be necessary to provide and maintain the number of useful lighter-than-air craft at a total of two hundred. (June 16, 1942, ch. 418, § 1, 56 Stat. 371.)

§ 749f. Same; appropriation for increased number of lighter-than-air craft.

There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to carry out the provisions of sections 749e and 749f of this title. (June 16, 1942, ch. 418, § 2, 56 Stat. 371.)

Chapter 15.–RESERVE FORCES AND NAVAL MILITIA

SUBCHAPTER I.—GENERAL PROVISIONS

Sec.
774. Transfer of enlisted reservists to Regular Navy or Marine Corps during war or emergency (New).

SUBCHAPTER IV.—AVIATION CADETS AND STUDENT AVIATION PILOTS IN NAVAL AND MARINE CORPS RESERVE

841a. Student aviation pilots; designation; term of service on active duty (New).
841b. Same; pay (New).
841c. Same; commission if qualified (New).
841d. Same; discharge or release from active duty (New).
841e. Same; uniforms and equipment (New).
841f. Same; Government life insurance (New).
841g. Application of sections 841a–841g to enlisted members of Coast Guard Reserve (New).
841h. Civilian aviators assigned pilot ratings for brief refresher courses designated as student aviation pilots (New).
850a. Establishment of grade of aviation cadet (New).
850b. Enlistment; persons eligible; transfers from other grades; term of enlistment; discharge, release, etc. (New).
850c. Pay and allowances (New).
850d. Government life insurance (New).
850e. Allowances, pensions, etc., to which cadets or their beneficiaries are entitled (New).
850f. Commissioning of cadets as reserve officers (New).
850g. Commissioned ex-cadets; true commissioned service deemed to commence (New).
850h. Same; promotion (New).
850i. Same; peacetime active duty; limitations on time (New).
850j. Same; uniform allowance (New).
850k. Same; additional payments on death or release from active duty; suspension during war or emergency (New).
850l. Funds available for pay and allowances of cadets and commissioned ex-cadets (New).
850m. Prohibition against accrual of back pay; service of previously appointed cadets considered as commissioned service for pay purposes (New).

SUBCHAPTER VI.—ORGANIZATION OF NAVAL

853a–1. Limited Service Marine Corps Reserve; pay and allowances (New).
853c–2a. Same; age upon completion of training or reporting for active duty; precedence (New).
853c–5. Appointment and retirement of persons with physical disabilities; existing rights preserved (New).
853c–6. Same; disability as within government life insurance and veterans' relief provisions (New).

SUBCHAPTER VIII.—PROVISIONS APPLICABLE ONLY TO THE ORGANIZED RESERVE, MERCHANT MARINE RESERVE, AND VOLUNTEER RESERVE

855c–2. Same; benefits to include death allowance to widow, child, or dependent relative (New).

SUBCHAPTER X.—WOMEN'S RESERVE (New)

857. Establishment as branch of Naval Reserve; laws applicable.
857a. Ranks and ratings; number of Commissioned officers.
857b. Age qualifications.
857c. Duties restricted; shore duty within continental United States.
857d. Same; replacement of male officers and enlisted men in shore establishments.
857e. Disability or death in line of duty; benefits to be same as for government civilian employees.
857f. Uniform and equipment.
857g. Termination date.

FORMER CHAPTER 15A

Former Chapter 15A has been incorporated into this chapter as sections 853 et seq. of this title.

SUBCHAPTER I.—GENERAL PROVISIONS

§ 774. Transfer of enlisted reservists to Regular Navy or Marine Corps during war or emergency.

In time of war or national emergency enlisted men of the Naval Reserve and the Marine Corps Reserve, may, upon their own application while on active duty, other than active training duty, under such regulations as the Secretary of the Navy may prescribe, be transferred to the Regular Navy or Regular Marine Corps, respectively, to serve the unexpired term of their enlistment, or period for which they have obligated themselves to serve in the Naval Reserve or Marine Corps Reserve, in such rating or rank as they may be found qualified: *Provided,* That such transfers of men who enlisted in the Marine Corps Reserve for the duration of the emergency shall be made only upon their obligating themselves to serve for a total period of four years from the date of such enlistment in the Marine Corps Reserve: *Provided further,* That such transfers may not be made in excess of the authorized enlisted strength of the Navy or Marine Corps: *Provided further,* That men so transferred shall, while in the Regular Navy or Regular Marine Corps and upon discharge therefrom, be entitled to and receive the same pay, allowances, and other benefits, including travel allowance on discharge, as though the enlistment in the Naval Reserve or Marine Corps Reserve had been an original enlistment in the Regular Navy or Regular Marine Corps, except that for the purpose of longevity credit no credit shall be allowed for any service performed as a member of the Naval Reserve or Marine Corps Reserve other than service on active duty, exclusive of training duty: *And provided further,* That the foregoing shall also apply to men who have enlisted in the Regular Navy or Regular Marine Corps after discharge from a Reserve enlistment entered into since February 6, 1941. (Jan. 15, 1942, ch. 3, 56 Stat. 5.)

SUBCHAPTER II.—NAVAL RESERVE OFFICERS' TRAINING CORPS

§ 821. Establishment and operation; regulations; appropriations for expenditures; appointment of members as Naval Reserve officers; total of personnel; medical and hospital care.

(a) A Naval Reserve Officers' Training Corps is hereby authorized to be established and operated under such regulations as the President may prescribe, which regulations shall, so far as may be practicable, conform to the provisions of sections 381–387 and 388–390 of Title 10: *Provided,* That the powers conferred therein upon the Secretary of War with regard to the Reserve Officers' Training Corps are hereby conferred upon the Secretary of the Navy with regard to the Naval Reserve Officers' Training Corps: *Provided further,* That all expenditures in connection with the establishment and operation of the Naval Reserve Officers' Training Corps shall be specifically appropriated therefor: *Provided further,* That members of the Naval Reserve Officers' Training Corps shall be eligible for appointment as Naval Reserve officers under the same conditions as provided by law for the appointment of Naval Reserve officers from other citizens of the United States, and when so appointed shall have the same status and be entitled to the same benefits in all respects as provided by law for other members of the Naval Reserve: *Provided further,* That the word "naval" wherever used in this section shall be construed to include Marine Corps: *And provided further,* That the total personnel of the Naval Reserve Officers' Training Corps shall not exceed at any one time more than seventy-two hundred.

(b) Members of the Naval Reserve Officers' Training Corps who suffer disability, including members who have heretofore suffered disability during the present war or the national emergency preceding it, from personal injury, illness, or disease occurring in line of duty while en route to or from and while participating in authorized practice cruises, shall, under such regulations as the Secretary of the Navy may prescribe, be entitled at Government expense to such hospitalization, rehospitalization, medical and surgical care and treatment, in hospital or at their homes, as is necessary for the appropriate treatment of such personal injury, illness, or disease until the disability resulting therefrom cannot be materially improved by hospitalization or treatment, and to the necessary transportation and subsistence incident to such hospital and medical treatment and return to their homes when discharged therefrom. (As amended Oct. 13, 1942, ch. 591, § 1, 53 Stat. 781.)

AMENDMENTS

1942—Act Oct. 13, 1942, cited to text, designated existing provisions of section to be subsec. (a), and added subsec. (b).

APPROPRIATIONS

Section 3 of act Oct. 3, 1942, cited to text, sections 1 and 2 of which amended sections 821 and 926 (c) of this title, provided as follows: "Appropriations currently available for transportation, medical care, and treatment of naval personnel and funeral expenses of deceased members of the naval service shall be available for the expenditures authorized by this Act."

SUBCHAPTER IV.—AVIATION CADETS AND STUDENT AVIATION PILOTS IN NAVAL AND MARINE CORPS RESERVE

§ 841a. Student aviation pilots; designation; term of service on active duty.

Each enlisted man of the Naval Reserve or the Marine Corps Reserve who is designated, under reg-

ulations prescribed by the Secretary of the Navy, as a student aviation pilot, and who commences flight training leading to designation as aviation pilot, shall sign an agreement, with the consent of his parent or guardian if he be a minor, to serve for a continuous period of two years on active duty in the Naval Reserve or the Marine Corps Reserve, following successful completion of flight training, unless sooner released: *Provided,* That in time of peace such aviation pilot may, with his own consent, in the discretion of the Secretary of the Navy, serve on active duty for an additional period of not more than two years. (Nov. 5, 1941, ch. 468, § 1, 55 Stat. 759.)

SHORT TITLE OF SECTIONS 841a–841h

Section 9 of act Nov. 5, 1941, cited to text of sections 841a–841h of this title, as added by act Aug. 4, 1942, ch. 547, § 15 (h), 56 Stat. 740, provided as follows: "This Act may be cited as the 'Naval Reserve Aviation Pilot Act of 1941'."

§ 841b. Same; pay.

Enlisted men of the Naval Reserve and the Marine Corps Reserve who are designated, under regulations prescribed by the Secretary of the Navy, as aviation pilots shall, while on active duty, receive the pay of the third grade, or that of their rating, whichever is greater. (Nov. 5, 1941, ch. 468, § 2, 55 Stat. 759.)

§ 841c. Same; commission if qualified.

Aviation pilots of the Naval Reserve or the Marine Corps Reserve may, if qualified under regulations prescribed by the Secretary of the Navy, be commissioned as ensigns in the Naval Reserve or second lieutenants in the Marine Corps Reserve. (Nov. 5, 1941, ch. 468, § 3, 55 Stat. 760.)

§ 841d. Same; discharge or release from active duty.

Any student aviation pilot or aviation pilot designated as such in accordance with sections 841a and 841b of this title may at any time, in the discretion of such administrative authority as the Secretary of the Navy may designate, be discharged or released from active duty. (Nov. 5, 1941, ch. 468, § 4, 55 Stat. 760.)

§ 841e. Same; uniforms and equipment.

Student aviation pilots shall, while undergoing training, be issued necessary uniforms and equipment at Government expense. (Nov. 5, 1941, ch. 468, § 5, 55 Stat. 760.)

§ 841f. Same; Government life insurance.

Enlisted personnel of the Naval Reserve and Marine Corps Reserve, while on active duty undergoing training leading to designation as aviation pilot, and thereafter while on continuous active duty in an enlisted status with designation as aviation pilot, shall be issued Government life insurance in the amount of $10,000, under chapter 13 of Title 38, the premiums for which shall be paid from the current appropriations "Pay, subsistence and transportation, Navy", "Naval Reserve", or "Pay, Marine Corps", as may be appropriate. Upon release from active duty or discharge such enlisted personnel, or, upon commissioning pursuant to section 841c of this title, such commissioned officers shall have the option of continuing such insurance at their own expense. (Nov. 5, 1941, ch. 468, § 6, 55 Stat. 760.)

§ 841g. Application of sections 841a–841g to enlisted members of Coast Guard Reserve.

The provisions of sections 841a–841g of this title, except as may be necessary to adapt the same thereto, shall apply to regular enlisted members of the Coast Guard Reserve in relationship to the Coast Guard in the same manner and to the same extent and with the same relative conditions in all respects, including availability of applicable appropriations, as are provided for enlisted men of the Naval Reserve in relationship to the Navy, and the authority conferred upon the Secretary of the Navy in respect to the Navy is similarly conferred upon the Secretary of the Treasury in respect to the Coast Guard. (Nov. 5, 1941, ch. 468, § 7, 55 Stat. 760.)

§ 841h. Civilian aviators assigned pilot ratings for brief refresher courses designated as student aviation pilots.

Qualified civilian aviators enlisted in or transferred to pilot ratings in the Naval Reserve or Marine Corps Reserve for brief refresher courses leading to designation as aviation pilot and designated as student aviation pilots shall not be considered as having been so designated pursuant to sections 841a–841h of this title: *Provided,* That the determination of the Secretary of the Navy in this regard shall be conclusive for all purposes. (Nov. 5, 1941, ch. 468, § 8, as added Aug. 4, 1942, ch. 547, § 15 (h), 56 Stat. 740.)

§§ 842–850. Repealed or transferred.

CODIFICATION

Sections 842 and 843 were repealed by act Aug. 4, 1942, ch. 547, § 15 (a), (b), (d), 56 Stat. 739. Section 842 was amended by act June 24, 1941, ch. 233, § 1, 55 Stat. 261.

Section 843a has been transferred and now constitutes a note under section 850c of this title. It was from act Jan. 20, 1942, ch. 8, 56 Stat. 9.

Sections 844–846 were repealed by act Aug. 4, 1942, ch. 547, § 15 (a), (b), 56 Stat. 739.

Section 847 was repealed by act June 13, 1939, ch. 205, § 3 (c), 53 Stat. 821, eff. July 1, 1939. It was from act Apr. 15, 1935, ch. 71, § 6, 49 Stat. 157.

Sections 848–849c were repealed by act Aug. 4, 1942, ch. 547, § 15 (a), (b), 56 Stat. 739.

Section 849d was repealed by act Aug. 27, 1940, ch. 694, § 5, 54 Stat. 865. It was from act June 13, 1939, ch. 205, § 6, 53 Stat. 820.

Sections 849d–1 and 849e were repealed by act Aug. 4, 1942, ch. 547, § 15 (b), (c), 56 Stat. 739.

Section 849f was repealed by act Aug. 27, 1940, ch. 694, § 5, 54 Stat. 865. It was from act June 13, 1939, ch. 205, § 8, 53 Stat. 820.

Sections 849g–849l and 850 were repealed by act Aug. 4, 1942, ch. 547, § 15 (b), 56 Stat. 739.

PRESENT PROVISIONS

Provisions on the subject of former sections 842–850 are now contained in sections 850a–850m of this title.

§ 850a. Establishment of grade of aviation cadet.

There shall be in the Naval Reserve and Marine Corps Reserve the special enlisted grade of aviation cadet. (Aug. 4, 1942, ch. 547, § 2, 56 Stat. 737.)

SHORT TITLE OF ACT AUG. 4, 1942

Section 1 of act Aug. 4, 1942, cited to text of sections 841h, 850a–850m, 853c, 853e, and 855d of this title, provided: "That this Act may be cited as the 'Naval Aviation Cadet Act of 1942'."

§ 850b. Enlistment; persons eligible; transfers from other grades; term of enlistment; discharge, release, etc.

Male citizens of the United States may be enlisted as aviation cadets in the Naval Reserve and Marine Corps Reserve under such regulations as the Secretary of the Navy may prescribe. Transfers may be made to the grade of aviation cadet from other ratings and grades of the Naval Reserve and Marine Corps Reserve. Each aviation cadet shall sign an agreement with the consent of his parent or guardian if he be a minor, to serve for a continuous period of not more than four years on active duty unless sooner released. Any aviation cadet may be discharged, released from active duty, or transferred to any other enlisted rating or grade in the Naval Reserve or Marine Corps Reserve under such regulations as the Secretary of the Navy may prescribe. (Aug. 4, 1942, ch. 547, § 3, 56 Stat. 737.)

§ 850c. Pay and allowances.

The pay of aviation cadets while on active duty shall be at the rate of $75 per month, which pay shall include extra pay for flying. To each aviation cadet when not subsisted at Government expense, there shall be paid, in addition, a money allowance for subsistence of $1 per day, and he shall, while on active duty, be furnished quarters, medical care, and hospitalization, and shall be issued uniforms, clothing, and equipment at Government expense. Aviation cadets while so serving shall not be entitled to receive any additional pay for longevity. When traveling under orders, aviation cadets shall receive transportation and other necessary expenses incident to such travel, or cash in lieu thereof, as is then prescribed for enlisted men of the Navy. (Aug. 4, 1942, ch. 547, § 4, 56 Stat. 737.)

PAYMENT OF SUBSISTENCE ALLOWANCE TO MESSES

Act Jan. 20, 1942, ch. 8, 56 Stat. 9, provided "That the subsistence allowance provided for aviation cadets in * * * (former section 843 of this title, now covered by this section), may be paid to messes in the same manner as prescribed in * * * (section 908 of this title)."

§ 850d. Government life insurance.

Aviation cadets will be issued Government life insurance in the amount of $10,000, effective from the date of reporting for active duty, and premiums on such insurance shall be paid during the period of their active duty from current appropriations as provided in section 850*l* of this title. Upon discharge, release from active duty, or other termination of aviation cadet status, such insurance may be continued at the option and at the expense of the individual concerned. When aviation cadets are commissioned pursuant to this subchapter such Government life insurance shall be continued but the premiums thereon shall be deducted from the pay of the officers so insured and paid as the Secretary of the Navy may direct to the Administrator of Veterans' Affairs. When such commissioned officers are released from active duty or discharged, the insurance may be continued at the option and at the expense of the individual concerned. (Aug. 4, 1942, ch. 547, § 5, 56 Stat. 737.)

§ 850e. Allowances, pensions, etc., to which cadets or their beneficiaries are entitled.

Aviation cadets or their beneficiaries shall be entitled to the same allowances, pensions, gratuities, or other benefits as are now or may hereafter be provided by law or regulation for enlisted men of the fourth pay grade. (Aug. 4, 1942, ch. 547, § 6, 56 Stat. 738.)

§ 850f. Commissioning of cadets as reserve officers.

Aviation cadets who fulfill the requirements of law for designation or appointment as naval aviators may be commissioned ensigns in the Naval Reserve or second lieutenants in the Marine Corps Reserve: *Provided,* That only those aviation cadets so commissioned and so designated or appointed shall be deemed to have been commissioned pursuant to this subchapter. (Aug. 4, 1942, ch. 547, § 7, 56 Stat. 738.)

§ 850g. Commissioned ex-cadets; true commissioned service deemed to commence.

All members of a class of aviation cadets completing training at approximately the same time shall be deemed, for all purposes of this subchapter, to have commenced their commissioned service on the same date. The decision of the Secretary of the Navy in this regard shall be conclusive for all purposes. (Aug. 4, 1942, ch. 547, § 8, 56 Stat. 738.)

§ 850h. Same; promotion.

Ensigns or second lieutenants commissioned pursuant to this subchapter or to the Naval Aviation Reserve Act of 1939 (53 Stat. 819), may after three years of active duty as such, and if found qualified after such examinations as the Secretary of the Navy may prescribe, be commissioned lieutenants, junior grade, in the Naval Reserve or first lieutenants in the Marine Corps Reserve, respectively. (Aug. 4, 1942, ch. 547, § 9, 56 Stat. 738.)

REFERENCES IN TEXT

The Naval Aviation Reserve Act of 1939, mentioned in this section, was repealed by section 15 (b) of act Aug. 4, 1942, cited to text. The 1939 act affected sections 842, 844, 849–850, and 853c of this title.

§ 850i. Same; peacetime active duty; limitations on time.

In time of peace officers commissioned pursuant to this subchapter or to the Naval Aviation Reserve Act of 1939 (53 Stat. 819) may be employed on active duty only during the seven-year period next following the date of such commissioning, except that such officers may be ordered to active duty thereafter for the purpose of instructing and training members of the Naval Reserve and Marine Corps Reserve. (Aug. 4, 1942, ch. 547, § 10, 56 Stat. 738.)

REFERENCES IN TEXT

The Naval Aviation Reserve Act of 1939, mentioned in this section, was repealed by section 15 (b) of act Aug. 4, 1942, cited to text. The 1939 act affected sections 842, 844, 849–850, and 853c of this title.

§ 850j. Same; uniform allowance.

When first commissioned pursuant to this subchapter officers shall be paid a uniform allowance of $150: *Provided,* That any officer who has heretofore received the cash uniform gratuity of $150 pro-

vided in section 855a of this title shall not be entitled to this uniform allowance. (Aug. 4, 1942, ch. 547, § 11, 56 Stat. 738.)

§ 850k. Same; additional payments on death or release from active duty; suspension during war or emergency.

When officers commissioned pursuant to this subchapter or to the Naval Aviation Reserve Act of 1939 (53 Stat. 819) are released from active duty that has been continuous for one or more years, they, or in the event of the death of such officers after continuous active duty for one or more years, the beneficiaries specially designated in the manner prescribed by the Secretary of the Navy, shall be paid a lump sum of $500 for each complete year of continuous commissioned active service, and in the event of their death not the result of their own misconduct, or if released from active duty otherwise than upon their own request or as a result of disciplinary action, this lump sum payment shall be prorated for fractional parts of each year of such service: *Provided,* That the lump sum payments authorized herein shall accrue for not more than seven years and shall be in addition to any pay, allowance, compensation, or benefits which they may otherwise be entitled to receive: *Provided further,* That the provisions of this section, except those of the first proviso hereof, may be suspended during war or national emergency when the President shall so direct, as to all officers who were formerly enlisted in the grade of aviation cadet or transferred to that enlisted grade more than thirty days after August 4, 1942. (Aug. 4, 1942, ch. 547, § 12, 56 Stat. 738.)

REFERENCES IN TEXT

The Naval Aviation Reserve Act of 1939, mentioned in this section, was repealed by section 15 (b) of act Aug. 4, 1942, cited to text. The 1939 act affected sections 842, 844, 849–850, and 853c of this title.

SUSPENSION OF PROVISIONS AS TO CERTAIN OFFICERS

Provisions of this section, except first proviso thereof, were suspended during present war as to all officers who were formerly enlisted in grade of aviation cadet or transferred to that enlisted grade subsequent to Sept. 3, 1942, by Ex. Ord. No. 9268, Nov. 9, 1942, 7 F. R. 9221.

§ 850l. Funds available for pay and allowances of cadets and commissioned ex-cadets.

The pay and allowances of aviation cadets of the Naval Reserve and Marine Corps Reserve and the premiums on their life insurance shall be paid from the current appropriations "Naval Reserve" and "Pay, Marine Corps", respectively. The pay and allowances of officers commissioned pursuant to this subchapter or to the Naval Aviation Reserve Act of 1939 (53 Stat. 819), while serving on continuous active duty next following the date of such commissioning, shall be paid from appropriations "Pay, subsistence, and transportation of naval personnel" and "Pay, Marine Corps", except for those officers ordered to active duty pursuant to authority contained in the exception in section 850i of this title, the pay and allowances of which officers shall be paid from appropriations for "Naval Reserve" and "Pay, Marine Corps". (Aug. 4, 1942, ch. 547, § 13, 56 Stat. 739.)

REFERENCES IN TEXT

The Naval Aviation Reserve Act of 1939, mentioned in this section, was repealed by section 15 (b) of act Aug. 4, 1942, cited to text. The 1939 act affected sections 842, 844, 849–850, and 853c of this title.

§ 850m. Prohibition against accrual of back pay; service of previously appointed cadets considered as commissioned service for pay purposes.

No back pay or allowances shall be deemed to have accrued under the provisions of this subchapter prior to August 4, 1942: *Provided,* That aviation cadets previously appointed by the Secretary of the Navy, as distinguished from aviation cadets enlisted under the provisions of this subchapter, shall continue to serve under such appointments until commissioned or discharged from the naval service, and the active service of such aviation cadets shall be considered as commissioned service for the purpose of computing increases in pay of commissioned officers on account of length of service. (Aug. 4, 1942, ch. 547, § 14, 56 Stat. 739.)

SUBCHAPTER VI.—ORGANIZATION OF NAVAL RESERVE

§ 852. Short title.

CODIFICATION

Section, act June 25, 1938, ch. 690, 52 Stat. 1175, has become section 853j of this title.

§ 853. Naval Reserve; components; transfer of personnel to newly created units; effect on retired members of Naval Reserve Force.

CROSS REFERENCES

Women's Reserve as branch of Naval Reserve, see section 857 of this title.

§ 853a–1. Limited Service Marine Corps Reserve; pay and allowances.

There is hereby established as a part of the Marine Corps Reserve a class to be known as the Limited Service Marine Corps Reserve, for duty as guards at naval shore activities within the continental United States, to be subject to the laws and regulations, except as may be necessary to adapt the same hereto, applicable to the Marine Corps Reserve: *Provided,* That the provision of section 312 (a) of the Appendix to Title 50, that the monthly base pay of enlisted men with less than four months' service during their first enlistment shall be $21, shall not apply to members of the Limited Service Marine Corps Reserve who are veterans of the World War: *Provided further,* That all enlisted men of the Limited Service Marine Corps Reserve shall be entitled to allowances for quarters and subsistence and to transportation of dependents and of household effects in the same manner and under like conditions as are now or may hereafter be authorized for enlisted men of the first three pay grades of the Marine Corps Reserve. (Jan. 20, 1942, ch. 12, 56 Stat. 10.)

§ 853c. Active duty in peace and war; release from active duty.

Any member of the Naval Reserve, including those on the honorary retired list created by section 855h of this title, or who may have been retired, may be ordered to active duty by the Secretary of the Navy

in time of war or when in the opinion of the President a national emergency exists and may be required to perform active duty throughout the war or until the national emergency ceases to exist; but in time of peace, except as otherwise provided in sections 853, 853a, 853b, 853c, 853d–853j, 854a–854f, 855–855c, 855d–855s, and 856 of this title, he shall be ordered to or continued on active duty with his own consent only: *Provided*, That the Secretary of the Navy may release any member from active duty either in time of war or in time of peace. (As amended June 24, 1941, ch. 233, § 2, 55 Stat. 261; Aug. 4, 1942, ch. 547, § 15 (b), (d), (e), 56 Stat. 739.)

AMENDMENTS

1942—Act Aug. 4, 1942, § 15 (e), cited to text, amended section generally, deleting what was formerly the first proviso. Section 15 (b), (d), of said act Aug. 4, 1942, repealed acts June 13, 1939, and June 24, 1941, both cited to text, which acts amended the proviso of this section deleted by the amendment of act Aug. 4, 1942, § 15 (e).

1941—Act June 24, 1941, cited to text, amended first proviso.

§ 853c–2. Commissioning in Regular Navy officers of Naval Reserve who graduated from Naval Reserve Officers' Training Corps; grade and precedence.

AMENDMENTS

1942—Act June 30, 1942, ch. 462, § 4, 56 Stat. 463, constituting sections 737a and 853c–2a of this title, purported to amend this section. See those sections and codification notes thereunder.

§ 853c–2a. Same; age upon completion of training or reporting for active duty; precedence.

Officers of the Naval and Marine Corps Reserve described in sections 737 and 853c–2 of this title shall be eligible for appointment to the Regular Navy or Marine Corps, as may be appropriate, if less than twenty-five years of age upon the successful completion of their training as aviation cadets or upon reporting for continuous active duty on board ships of the Navy, as the case may be: *Provided*, That each such officer hereafter appointed to the lowest commissioned grade of the Regular Navy or Marine Corps by authority of said sections shall take precedence according to his date of reporting for continuous active duty as an officer of the Naval or Marine Corps Reserve; each such officer so appointed to a grade above that of ensign or second lieutenant shall take precedence according to the date of rank stated in his reserve commission in the same rank. (June 30, 1942, ch. 462, § 4, 56 Stat. 464.)

CODIFICATION

Words "Officers of the Naval and Marine Corps Reserve described in sections 737 and 853c–2 of this title" appeared in act June 30, 1942, cited to text, as "The Acts of August 27, 1940 (54 Stat. 864, 34 U. S. C. § 737), and October 8, 1940 (54 Stat. 1023, 34 U. S. C. § 853c–2), are amended so as to provide that officers of the Naval and Marine Corps Reserve therein described".

Provisions similar to those of this section also constitute section 737a of this title.

Section is not a part of the Naval Reserve Act of 1938.

§ 853c–5. Appointment and retirement of persons with physical disabilities; existing rights preserved.

Persons who are otherwise qualified but who have other than organic physical defects which will not interfere with the performance of general or special duties to which they may be assigned, may be issued appointments in the Naval and Marine Corps Reserve and ordered to active duty, and officers now in the Naval and Marine Corps Reserve may likewise be ordered to active duty under similar circumstances: *Provided*, That any officer of the Naval Reserve or the Marine Corps Reserve hereafter appointed or ordered to active duty upon waiver of physical disability shall not be eligible for retirement benefits by reason of the disability for which waiver was required at the time of appointment or orders to active duty or by reason of any aggravation of such disability: *Provided further*, That such officer, however, shall be eligible for retirement benefits as provided by law for a disability incident to the service: *And provided further*, That except for retirement based upon disability for which waiver is required under this section and section 853c–6 of this title, or aggravation of such disability, this section and section 853–6 of this title shall not be construed to deprive any person of any right or benefit authorized under any other Act. (Dec. 18, 1942, ch. 768, § 1, 56 Stat. 1066.)

CODIFICATION

Section is not a part of the Naval Reserve Act of 1938.

§ 853c–6. Same; disability as within government life insurance and veterans' relief provisions.

For the purposes of applying section 807 of Title 38, or section 513 of Title 38, as amended, any disability for which waiver was required as a condition to tender of commission under section 853c–5 of this title shall be deemed to be a disability resulting from an injury or disease traceable to the extra hazard of military or naval service. (Dec. 18, 1942, ch. 768, § 2, 56 Stat. 1066.)

CODIFICATION

Section is not a part of the Naval Reserve Act of 1938.

§ 853e. Pay and allowances while on active or training duty or traveling.

Commissioned officers exclusive of chief warrant officers of the Naval Reserve, including those on the honorary retired list or who may have been retired, when employed on active duty or on training duty with pay or when employed in authorized travel to and from such duty shall be deemed to have been confirmed in grade and qualified for all general service and shall receive the pay and allowances, including longevity pay, as provided by law for the reserve forces of the United States, and shall when traveling under orders or under competent authority receive transportation in kind, mileage, or actual expenses as provided by law for travel performed by officers of the Regular Navy. Midshipmen, chief warrant officers, warrant officers, nurses, and enlisted men of the Naval Reserve, including those on the honorary retired list, or who may have been retired, when employed on active duty or on training duty with pay or when employed in authorized travel to and from such duty, shall receive the same pay and allowances as received by midshipmen, chief warrant officers, warrant officers, nurses, and enlisted men of the Regular Navy of the same rank, grade, or rating, and of the same

length of service which shall include service in the Navy, Marine Corps, Coast Guard, Naval Reserve Force, Naval Militia, National Naval Volunteers, Naval Reserve, Marine Corps Reserve Force, or Marine Corps Reserve. Aviation cadets shall receive the pay and allowances and other emoluments provided for them by sections 842–846, 848 of this title: *Provided*, That when officers or men of the Naval Reserve perform active duty or training duty with pay for a period of less than thirty days such duty performed on the 31st day of any month shall be paid for at the same rate as for other days: *Provided further*, That no chief warrant officer promoted to other commissioned grade or warrant officer promoted to chief warrant officer or other commissioned grade shall suffer any reduction of pay by reason of such promotion: *Provided further*, That all periods during which chief warrant officers have held commissions in the Naval Reserve shall be included in computing their pay as provided in sections 5, 11 and 14 of Title 37 and sections 852, 852a of Title 33: *And provided further*, That officers and enlisted men of the Naval Reserve, while employed on active duty or on training duty, with pay, which involves the actual flying in aircraft in accordance with regulations prescribed by the Secretary of the Navy shall receive the same increase of pay of their grades, ranks, or ratings as may be received by officers and enlisted men in similar grades, ranks, and ratings in the Regular Navy for the performance of similar duty. (As amended Aug. 4, 1942, ch. 547, § 15 (f), 56 Stat. 739.)

AMENDMENTS

1942—Act Aug. 4, 1942, cited to text, deleted the former first proviso.

CROSS REFERENCES

Warrant officers' and enlisted men's longevity credit for service since June 30, 1925, see section 18a of Title 37, Pay and Allowances.

SUBCHAPTER VII.—FLEET RESERVE

§ 854c. Transfer of Regular Navy men with twenty years' service; retirement; pay and allowances.

CROSS REFERENCES

Retainer pay or retired pay of enlisted men transferred to the Fleet Reserve prior to October 1, 1940, see section 17a of Title 37, Pay and Allowances.

SUBCHAPTER VIII.—PROVISIONS APPLICABLE ONLY TO THE ORGANIZED RESERVE, MERCHANT MARINE RESERVE, AND VOLUNTEER RESERVE

§ 855c–1. Same; benefits to be same as for regular naval service.

All officers, nurses, warrant officers, and enlisted men of the United States Naval Reserve or United States Marine Corps Reserve, who, if called or ordered into active naval or military service by the Federal Government for extended naval or military service in excess of thirty days, suffer disability or death in line of duty from disease or injury while so employed shall be deemed to have been in the active naval service during such period, and they or their beneficiaries shall be in all respects entitled to receive the same pensions, compensation, retirement pay, and hospital benefits as are now or may hereafter be provided by law or regulation for officers, warrant officers, nurses, and enlisted men of corresponding grades and length of service of the Regular Navy or Marine Corps: *Provided*, That if a person who is eligible for the benefits prescribed by sections 691d, 735 (1), 737, 738, 849d, 849d–1, 849f, 853e, 855c–1, 855h, 855j, 855k, and 855*l* of this title be also eligible for pension under the provisions of the Act of June 23, 1937, ch. 376 (50 Stat. 305), compensation from the United States Employees' Compensation Commission under the provisions of section 855c of this title or retired pay under the provision of section 855i of this title, he shall elect which benefit he shall receive: *Provided further*, That this section shall be effective from September 8, 1939. (As amended Oct. 10, 1942, ch. 586, 56 Stat. 780.)

AMENDMENTS

1942—Act Oct. 10, 1942, cited to text, added last proviso.

WOMEN'S RESERVE

Section as inapplicable to Women's Reserve, see section 857e of this title.

§ 855c–2. Same; benefits to include death allowance to widow, child, or dependent relative.

The benefits provided by section 855c–1 of this title shall include payment of the gratuity authorized by section 943 of this title. (Mar. 17, 1941, ch. 19, § 1, 55 Stat. 43, eff. Aug. 27, 1940.)

WOMEN'S RESERVE

Section as inapplicable to Women's Reserve, see section 857e of this title.

§ 855d. Commissioning and appointment of officers, warrant officers, merchant marine cadets, and midshipmen; rank and term of service; number of officers in higher grades.

Subject to the provisions of section 855e of this title, in time of peace commissioned officers appointed to the Naval Reserve shall be commissioned to serve during the pleasure of the President, in grades or ranks not above that of lieutenant commander, except that a small percentage of officers in the higher grades or ranks may, if qualified, be commissioned in the grades or ranks of rear admiral, captain, and commander. Warrant officers, merchant marine cadets, and midshipmen shall be appointed to serve during the pleasure of the Secretary of the Navy. Except as otherwise provided in sections 853–853j, 854–854f, 855–855c, 855d–855s, 856 of this title, the total number of officers in such higher grades or ranks in the Organized Reserve shall not exceed one-half of 1 per centum of the actual number of enlisted men regularly assigned to the divisions or other units of the Organized Reserve and entitled to pay as provided in section 855*l* of this title. The number of officers appointed or promoted to grades or ranks above that of lieutenant commander in the Merchant Marine and Volunteer Reserves, or above that of major in the Volunteer Marine Corps Reserve, shall not exceed mobilization needs for such officers for duties appropriate to these grades or ranks. (As amended Aug. 4, 1942, ch. 547, § 15 (g), 56 Stat. 739.)

AMENDMENTS

1942—Act Aug. 4, 1942, cited to text, amended second sentence, deleting "aviation and" before "merchant marine cadets".

§ 855f. Appointment of enlisted men to Naval Academy; number each year.

Hereafter the Secretary of the Navy is authorized to appoint midshipmen to the Naval Academy from enlisted men of the Naval Reserve and Marine Corps Reserve under similar conditions so far as applicable as prescribed by law for appointments from enlisted men of the Navy: *Provided,* That not more than one hundred midshipmen shall be appointed in any one year under the authority contained in this section, except that in the event the quota of midshipmen from the enlisted men of the Regular Navy is not filled in any one year the Secretary of the Navy shall have the authority to fill such vacancies with additional men from the Naval Reserve. (As amended Jan. 30, 1941, ch. 2, § 2, 55 Stat. 3.)

CROSS REFERENCES

Deficiency in quota of appointees under this section to be filled from enlisted men of Regular Navy or Marine Corps, see section 1032a of this title.

§ 855o. Naval Reserve Policy Board.

For the purpose of advising the Secretary of the Navy on the formulation of Naval Reserve policies there shall be convened annually at the Navy Department a Naval Reserve Policy Board, at least half the members of which shall be Naval Reserve officers: *Provided,* That during peace such Naval Reserve officers shall be called to this duty from an inactive duty status. (As amended May 4, 1942, ch. 282, § 2, 56 Stat. 266.)

SUBCHAPTER X.—WOMEN'S RESERVE (New)

CROSS REFERENCES

Women's Army Auxiliary Corps, see sections 1701–1717 of Title 10, Army.

Women's Reserve of the Coast Guard, see sections 381–388 of Title 14, Coast Guard.

§ 857. Establishment as branch of Naval Reserve; laws applicable.

A Women's Reserve is hereby established which shall be a branch of the Naval Reserve and shall be administered under the same provisions in all respects (except as may be necessary to adapt said provisions to the Women's Reserve, or as specifically provided herein) as those contained in sections 853, 853a, 853b–853j, 854–854f, 855–855c, 855d–855s, and 856 of this title or which may hereafter be enacted with respect to the Volunteer Reserve. (June 25, 1938, ch. 690, title V, § 501, as added July 30, 1942, ch. 538, 56 Stat. 730.)

REFERENCES IN TEXT

Words "sections 853, 853a, 853b–853j, 854–854f, 855–855c, 855d–855s, and 856 of this title" originally read "this Act", meaning the Naval Reserve Act of 1938, as amended.

§ 857a. Ranks and ratings; number of commissioned officers.

Members of the Women's Reserve may be commissioned or enlisted in such appropriate ranks and ratings, corresponding to those of the Regular Navy, as may be prescribed by the Secretary of the Navy: *Provided,* That there shall not be more than one officer in the grade of lieutenant commander; nor more than thirty-five officers in the grade of lieutenant; and that the number of officers in the grade of lieutenant (junior grade) shall not exceed 35 per centum of the total number of commissioned officers: *And provided further,* That military authority of officers commissioned under the provisions of sections 853, 853a, 853b–853j, 854–854f, 855–855c, 855d–855s, and 856 of this title may be exercised over women of the Reserve only and is limited to the administration of the Women's Reserve. (June 25, 1938, ch. 690, title V, § 502, as added July 30, 1942, ch. 538, 56 Stat. 730.)

REFERENCES IN TEXT

Words "sections 853, 853a, 853b–853j, 854–854f, 855–855c, 855d–855s, and 856 of this title" originally read "this Act", meaning the Naval Reserve Act of 1938, as amended.

§ 857b. Age qualifications.

The Reserve established by sections 857–857g of this title shall be composed of members who have attained the age of twenty years. (June 25, 1938, ch. 690, title V, § 503, as added July 30, 1942, ch. 538, 56 Stat. 730.)

§ 857c. Duties restricted; shore duty within continental United States.

Members of the Women's Reserve shall be restricted to the performance of shore duty within the continental United States only and shall not be assigned to duty on board vessels of the Navy or in combat aircraft. (June 25, 1938, ch. 690, title V, § 504, as added July 30, 1942, ch. 538, 56 Stat. 730.)

§ 857d. Same; replacement of male officers and enlisted men in shore establishments.

Members of the Women's Reserve shall not be used to replace civil-service personnel employed in the Naval Establishment, but shall be composed of women trained and qualified for duty in the shore establishment of the Navy to release male officers and enlisted men of the naval service for duty at sea. (June 25, 1938, ch. 690, title V, § 505, as added July 30, 1942, ch. 538, 56 Stat. 730.)

§ 857e. Disability or death in line of duty; benefits to be same as for government civilian employees.

The benefits provided by sections 855c–1 and 855c–2 of this title, shall not be applicable to members of the Women's Reserve who suffer disability or death in line of duty from disease or injury while employed on active duty: *Provided,* That if any member of the Women's Reserve suffers disability or death from disease or injury incurred in line of duty while employed on active duty, she or her beneficiaries shall be entitled to all the benefits prescribed by law for civil employees of the United States who are physically injured or who die as a result thereof. (June 25, 1938, ch. 690, title V, § 506, as added July 30, 1942, ch. 538, 56 Stat. 730.)

DEATH OR DISABILITY COMPENSATION

Compensation for injuries to employees of United States, see section 601 et seq. of Title 5, Executive Departments and Government Officers and Employees.

§ 857f. Uniform and equipment.

The Secretary of the Navy shall fix the money value of the articles of uniform and equipment which enlisted members of the Women's Reserve are required to have upon their first reporting for active duty: *Provided,* That he may authorize such articles of uniform and equipment, or parts thereof, to be issued in kind, or, in lieu thereof, that payment in cash of the money value fixed in accordance with the foregoing, not to exceed $200, be made to such members so ordered to active duty, for the purchase of such articles of uniform and equipment. (June 25, 1938, ch. 690, title V, § 507, as added July 30, 1942, ch. 538, 56 Stat. 730.)

§ 857g. Termination date.

The authority conferred by sections 857–857g of this title for appointments and enlistments in the Women's Reserve shall be effective during the present war and for six months thereafter, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate. (June 25, 1938, ch. 690, title V, § 508, as added July 30, 1942, ch. 538, 56 Stat. 731.)

Chapter 16.—PAY, EMOLUMENTS, AND ALLOWANCES OF PERSONNEL OF NAVY AND MARINE CORPS

GENERAL PROVISIONS AS TO OFFICERS AND ENLISTED MEN

Sec.
877a. Ship's clerks, aerographers, photographers, torpedomen, and chiefs; rank, pay, allowances, and benefits (New).

MILEAGE AND TRAVEL ALLOWANCES

899. Payment and settlement of mileage accounts (New).

RATIONS

909. Aircraft flight ration for personnel and civilian employees of Navy and Marine Corps (New).

QUARTERS

915. Rental allowance to officers deprived of quarters on board ship (New).

CLOTHING ALLOWANCE

918. Nurse Corps uniforms; issuance in kind or payment of money value upon first appointment (New).
919. Same; issuance in kind or payment of money value of additional outdoor uniforms during war or when uniform required at all times; limitation on number of outfits furnished each member (New).

RETIRED PAY

995a. Active duty and retired pay of retired commissioned warrant officers; "creditable records on the active list" as including active duty after retirement (New).

GENERAL PROVISIONS AS TO OFFICERS AND ENLISTED MEN

CROSS REFERENCES

Pay and allowances generally, see Title 37, Pay and Allowances.

Wartime pay and allowances generally, see section 1001 et seq. of Appendix to Title 50, War.

5. Allowances; commissioned officers generally.

Commissioned officers of the Navy shall receive the same pay and allowances, except forage, as provided by or in pursuance of law for the officers of corresponding rank in the Army. (Mar. 3, 1899, ch. 413, § 13, 30 Stat. 1007; Aug. 29, 1916, ch. 417, 39 Stat. 581.)

CODIFICATION

Section is from act Mar. 3, 1899, cited to text, in which words now reading "Commissioned officers of the Navy" read "commissioned officers of the line of the Navy and of the Medical and Pay Corps". Act Aug. 29, 1916, also cited, provided that thereafter "all commissioned officers of the active list of the Navy shall receive the same pay and allowances according to rank and length of service". Act June 10, 1922, ch. 212, § 21, 42 Stat. 633, which was repealed by act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, provided that nothing in the 1922 act should in any way change existing laws governing certain allowances for officers.

§ 867. Additional pay of aides to rear admirals.

Aids[1] to rear admirals embraced in the lower half of that grade shall each receive $150 additional per annum, and aids[1] to all other rear admirals, $200 additional per annum each. (May 13, 1908, ch. 166, 35 Stat. 128; Aug. 29, 1916, ch. 417, 39 Stat. 577.)

[1] So in original.

CODIFICATION

Act June 10, 1922, ch. 212, § 21, 42 Stat. 633, cited to text, was repealed by act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, and should be eliminated from the citation. It provided that nothing in that act should in any way change existing laws governing additional pay to aides.

§ 877a. Ship's clerks, aerographers, photographers, torpedomen, and chiefs; rank, pay, allowances, and benefits.

All persons appointed in the grades established by section 132 of this title, in accordance with such regulations as the Secretary of the Navy may prescribe, shall have the same rank, pay, allowances, and other benefits as now are or may hereafter be allowed other commissioned warrant and warrant officers in the Navy. (July 28, 1942, ch. 530, § 2, 56 Stat. 724.)

CROSS REFERENCES

Rank of commissioned warrant and warrant officers, see section 259 of this title.

§ 886. Officers and enlisted men on submarine and diving duty; additional pay.

All officers and enlisted men of the Navy on duty on board a submarine of the Navy, including submarines under construction for the Navy from the time builders' trials commence shall, while so serving, receive 50 per centum additional of the pay for their rank or rating and service as now or hereafter provided by law; all officers of the Navy on duty at submarine escape training tanks, the Navy Deep Sea Diving School, or the Naval Experimental Diving Unit shall, while so serving, receive 25 per centum additional of the pay for their rank and service as now or hereafter provided by law; and an enlisted man of the Navy assigned to the duty of diving shall receive additional pay, under such regulations as may be prescribed by the Secretary of the Navy, at the rate of not less than $5 per month and not exceeding $30 per month, in addition to the

pay and allowances of his rating and service: *Provided,* That officers and enlisted men employed as divers in actual salvage or repair operations in depths of over ninety feet, or in depths of less than ninety feet when the officer in charge of the salvage or repair operation shall find in accordance with instructions prescribed by the Secretary of the Navy that extraordinary hazardous conditions exist, shall, in addition to the foregoing, receive the sum of $5 per hour for each hour or fraction thereof so employed. (As amended June 27, 1942, ch. 448, 56 Stat. 391; Aug. 4, 1942, ch. 546, 56 Stat. 736.)

AMENDMENTS

1942—Act Aug. 4, 1942, cited to text, among other changes inserted "and enlisted men" at beginning of section and substituted "50" for "25" preceding "per centum" in first instance.

Act June 27, 1942, cited to text, amended section by substituting "as now or hereafter provided by law" for "as now provided by law" and by substituting present proviso for the former one.

§ 893. Per diem to officers and enlisted men of Navy and Marine Corps making aerial surveys of rivers, harbors, etc.

CROSS REFERENCES

Flying pay generally, see section 118 of Title 37, Pay and Allowances.

§ 895. Travel allowance to enlisted men on discharge.

An enlisted man discharged from the Army, Navy, or Marine Corps, except by way of punishment for an offense, shall receive 5 cents per mile for the distance from the place of his discharge to the place of his acceptance for enlistment, enrollment, or muster into the service: *Provided,* That for sea travel involved in travel between place of discharge and place of acceptance for enrollment, enlistment, or muster into the service only transportation in kind and subsistence en route shall be allowed: *Provided further,* That enlisted men under the age of eighteen discharged on the application of either of their parents or legal guardian shall be furnished with transportation in kind from the place of discharge to the railroad station at or nearest to the place of acceptance for enlistment, or to their home if the distance thereto is no greater than from the place of discharge to the place of acceptance for enlistment, but if the difference be greater they may be furnished transportation in kind for a distance equal to that from the place of discharge to the place of acceptance for enlistment: *Provided further,* That from and after August 27, 1940, upon discharge or relief or release from active duty, an enlisted man inducted into the military or naval service under sections 301–318 of Appendix to Title 50, as amended, or sections 401–405 of Appendix to Title 50, shall, under such regulations as the Secretary of War or the Secretary of the Navy, respectively, shall prescribe, receive the said 5 cents per mile for the distance from the place of discharge or relief or release from active duty to the location of the local board where he first reported for delivery to an induction station in the case of a selectee, or to the home station of the National Guard unit in the case of a National Guard enlisted man, or to the place where he was selected for enrollment in the Civilian Conservation Corps in the case of a Civilian Conservation Corps enrollee so inducted: *And provided further,* That the enlisted men of the Naval Reserve, the Marine Corps Reserve, the Enlisted Reserve Corps, and the Regular Army Reserve shall receive, upon discharge or relief or release from active duty, the same mileage allowance as herein prescribed, and under the same conditions as herein prescribed for enlisted men inducted into the military or naval service under sections 301–318 of Appendix to Title 50, as amended, except that the distance for which mileage is computed shall be from the place of discharge or relief or release from active duty to the place from which ordered to active duty. (As amended Dec. 14, 1942, ch. 728, 56 Stat. 1049.)

AMENDMENTS

1942—Act Dec. 14, 1942, cited to text, added to both provisos.

SIMILAR PROVISIONS

Similar provisions are also contained in section 752 of Title 10, Army.

§ 896. Transportation to families of officers and enlisted men on permanent change of station; transportation of household effects.

CODIFICATION

Section has been eliminated from the Code. Present provisions on this subject are contained in section 112 of Title 37, Pay and Allowances.

§ 896b. "Permanent change of station" in section 896 defined.

CODIFICATION

Section has been eliminated from the Code. Present provisions on this subject are contained in section 112 of Title 37, Pay and Allowances.

§ 899. Payment and settlement of mileage accounts.

Payment and settlement of mileage accounts of officers and travel allowance of enlisted men of the Navy, Marine Corps, and Coast Guard, regular and reserve, shall be made in accordance with distances and deductions computed over routes established and published in mileage tables prepared pursuant to the provisions of section 870 of Title 10. (Oct. 29, 1942, ch. 631, § 1, 56 Stat. 1011.)

EFFECTIVE DATE

Section 2 of act Oct. 29, 1942, cited to text, provided that this section should become effective as of April 1, 1941.

CROSS REFERENCES

Mileage and transportation allowances, see section 112 of Title 37, Pay and Allowances.

RATIONS

§ 902a. Navy ration; composition.

The Navy ration issued to each person entitled thereto shall consist of the following daily allowance of provisions: Eight ounces of biscuit or twelve ounces of soft bread or twelve ounces of flour; twelve ounces of preserved meat or fourteen ounces of salt or smoked meat or twenty ounces of fresh meat or fresh fish or poultry; twelve ounces of dried vegetables or eighteen ounces of canned vegetables or forty-four ounces of fresh vegetables; four ounces of dried fruit or ten ounces of canned fruit or six ounces of preserved fruit or sixteen ounces of fresh

fruit or six ounces of canned fruit or vegetable juices, or one ounce of powdered fruit juices, or six-tenths of an ounce of concentrated fruit juices; two ounces of cocoa or two ounces of coffee or one-half ounce of tea; four ounces of evaporated milk or one ounce of powdered milk or one-half pint of fresh milk, together with one and six-tenths ounces of butter, one and six-tenths ounces of cereals or rice or starch foods, one-half ounce of cheese, one and two-tenths eggs, one and six-tenths ounces of lard or lard substitute, two-fifths of a gill of oils or sauces or vinegar, five ounces of sugar and such quantities of baking powder and soda, flavoring extracts, mustard, pepper, pickles, salt, sirup, spices, and yeast as required. (As amended Feb. 21, 1942, ch. 106, 56 Stat. 97.)

AMENDMENTS

Act Feb. 21, 1942, cited to text, inserted matter relating to canned fruit or vegetable juices and powdered or concentrated fruit juices.

SUSPENSION DURING WAR

Act Oct. 10, 1942, ch. 588, 56 Stat. 780, provided: "[SEC. 1.] The provisions of the Act approved March 2, 1933 (34 U. S. C. § 902a), prescribing a ration in kind shall be suspended except in those cases where the Secretary of the Navy may determine such suspension contrary to the best interests of the Navy: *Provided*, That during any period of suspension, the Secretary of the Navy is authorized to fix the limit of the cost of the rations furnished persons entitled thereto.

"SEC. 2. The authority granted in this Act shall remain in force until six months after the termination of the present war, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate."

§ 908. Payment of money accruing from commuted rations.

CROSS REFERENCES

Aviation cadets' subsistence allowance, payment to messes, see note under section 850c of this title.

§ 909. Aircraft flight ration for personnel and civilian employees of Navy and Marine Corps engaged in flight operations.

Hereafter there may be furnished to officers, enlisted men, and civilian employees of the Navy and Marine Corps, while actually engaged in flight operations, an aircraft flight ration in kind, chargeable to the proper Navy or Marine Corps appropriation, which flight ration shall be supplementary to any ration or subsistence allowance now granted to such personnel: *Provided*, That no part of an aircraft flight ration shall be furnished without cost to any person in a travel status or to any person to whom a per diem allowance is granted in lieu of actual subsistence. (June 5, 1942, ch. 327, 56 Stat. 308.)

§ 911. Assignment of quarters or commutation thereof; authority of Secretary of Navy.

The Secretary of the Navy may determine where and when there are no public quarters available for persons in the Navy and Marine Corps, or serving therewith, within the meaning of any Acts or parts of Acts relating to the assignment of quarters or commutation therefor. (July 1, 1918, ch. 114, 40 Stat. 718.)

PAY READJUSTMENT ACT OF 1922

Section 21 of the Pay Readjustment Act of 1922, act June 10, 1922, ch. 212, § 21, 42 Stat. 633, which was repealed by act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, provided that nothing in that act should in any way change existing laws governing allowances in kind for quarters, heat, and light.

§ 914. Allowance for quarters and subsistence during sickness or absence.

CROSS REFERENCES

Similar provisions, see section 110 of Title 37, Pay and Allowances.

§ 915. Rental allowance to officers deprived of quarters on board ship.

Officers of the Navy and Marine Corps on sea duty, who are deprived of their quarters on board ship due to repairs or other conditions which render them uninhabitable, and in cases where the hire of quarters is not practicable, may be reimbursed for expenses incurred in an amount not exceeding their quarters allowance, under such regulations as the Secretary of the Navy may prescribe. (June 19, 1942, ch. 419, § 1, 56 Stat. 371.)

CROSS REFERENCES

Coast Guard, application to, see section 133a of Title 14, Coast Guard.

§ 918. Nurse Corps uniforms; issuance in kind or payment of money value upon first appointment.

The Secretary of the Navy shall fix the money value of the uniforms which members of the Navy Nurse Corps are required to have upon their first appointment in the Navy: *Provided*, That he may authorize such uniforms to be issued in kind or, in lieu thereof, that payment in cash of the money value fixed in accordance with the foregoing be made to members so appointed, for the purchase of such uniforms. (July 3, 1942, ch. 485, § 3, 56 Stat. 647.)

§ 919. Same; issuance in kind or payment of money value of additional outdoor uniforms during war or when uniform required at all times; limitation on number of outfits furnished each member.

In time of war or when the Secretary of the Navy shall direct the wearing of uniforms at all times, he may fix the money value of additional outdoor uniforms which may be issued in kind to all members of the Navy Nurse Corps, or authorize payment in cash in lieu thereof for the purchase of such outdoor uniforms as may be prescribed by the United States Navy Uniform Regulations: *Provided*, That but one complete uniform outfit may be furnished to a member of the Navy Nurse Corps. (July 3, 1942, ch. 485, § 4, 56 Stat. 647.)

MEDICINES AND MEDICAL ATTENDANCE; FUNERAL EXPENSES

§§ 924, 925.

Coast and Geodetic Survey commissioned officers, application to, see section 870 of Title 33, Navigation and Navigable Waters.

§ 926. Persons for whom funeral expenses allowable.

* * * * *

(c) Members of the Naval Reserve or Marine Corps Reserve who die while on active or training duty, or while performing authorized travel to or from such duty; and members of the Naval Reserve Officers' Training Corps who die while en route to or from or while participating in authorized practice cruises or while hospitalized or undergoing treatment as provided in section 821 (b) of this title. (As amended Oct. 13, 1942, ch. 591, § 2, 56 Stat. 781.)

AMENDMENTS

1942—Subsec. (c) was amended by act Oct. 13, 1942, cited to text, which added clause after first semicolon.

CROSS REFERENCES

Appropriations for purposes of act Oct. 13, 1942, cited to text, see note under section 821 of this title.

Coast and Geodetic Survey commissioned officers, application to, see section 870 of Title 33, Navigation and Navigable Waters.

§§ 927, 928.

Coast and Geodetic Survey commissioned officers, application to, see section 870 of Title 33, Navigation and Navigable Waters.

ALLOTMENT OF PAY; ASSIGNMENT OF WAGES; DEPOSITS OF SAVINGS

CROSS REFERENCES

Wartime pay and allowances generally, see section 1001 et seq. of Appendix to Title 50, War.

SETTLEMENT OF ACCOUNTS OF DECEASED OFFICERS AND MEN; ALLOWANCES TO DEPENDENTS

§ 943. Allowance on death of officer or enlisted man or nurse, to widow, child, or dependent relative.

Immediately upon official notification of the death from wounds or disease, not the result of his or her own misconduct, of any officer, enlisted man, or nurse on the active list of the regular Navy or regular Marine Corps, or on the retired list when on active duty, the Paymaster General of the Navy shall cause to be paid to the widow, and if there be no widow to the child or children, and if there be no widow or child, to any other dependent relative of such officer, enlisted man, or nurse previously designated by him or her, an amount equal to six months' pay at the rate received by such officer, enlisted man, or nurse at the date of his or her death. The Secretary of the Navy shall establish regulations requiring each officer and enlisted man or nurse having no wife or child to designate the proper dependent relative to whom this amount shall be paid in case of his or her death. Said amount shall be paid from funds appropriated for the pay of the Navy and pay of the Marine Corps, respectively: *Provided,* That if there be no widow, child, or previously designated dependent relative, the Secretary of the Navy shall cause the amount herein provided to be paid to any grandparent, parent, sister, or brother shown to have been dependent upon such officer, enlisted man, or nurse prior to his or her death, and the determination of such fact by the Secretary of the Navy shall be final and conclusive upon the accounting officers of the Government: *Provided,* That nothing in this section or in other existing legislation shall be construed as making the provisions of this section applicable to officers, enlisted men, or nurses of any forces of the Navy of the United States other than those of the regular Navy and Marine Corps, and nothing in this section shall be construed to apply in commissioned grades to any officers except those holding permanent or probationary appointments in the Regular Navy or Marine Corps, *Provided,* That the provisions of this section shall apply to the officers and enlisted men of the Coast Guard, and the Secretary of the Treasury will cause payment to be made accordingly. (As amended Mar. 7, 1942, ch. 166, §§ 10, 15, 56 Stat. 145, 147.)

AMENDMENTS

1942—Act Mar. 7, 1942, cited to text, deleted from first proviso the word "actually", which had previously preceded "dependent upon such officer". Section 15 of that act, constituting section 1015 of Appendix to Title 50, provided that the act should be effective from Sept. 8, 1939, until twelve months after the termination of the present war, as proclaimed by the President.

CROSS REFERENCES

Coast and Geodetic Survey commissioned officers, application to, see section 870 of Title 33, Navigation and Navigable Waters.

PAY AND ALLOWANCES OF MARINE CORPS

CROSS REFERENCES

Wartime pay and allowances generally, see section 1001 et seq. of Appendix to Title 50, War.

§ 974. No forfeiture of pay and allowances on furlough.

No part of the pay and allowances authorized for enlisted men detailed as clerks and messengers in the office of the Commandant and the several staff offices shall be forfeited when granted furlough for not exceeding thirty days in each calendar year. (As amended Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10.)

AMENDMENTS

1942—Act Jan. 20, 1942, cited to text and constituting section 622 of this title, redesignated "Major General Commandant of the Marine Corps" to be "Commandant of the Marine Corps".

§ 977. Settlement of traveling expense claims.

CROSS REFERENCES

Payment and settlement of mileage accounts, see section 899 of this title.

REIMBURSEMENT OF OFFICERS AND MEN OF NAVY AND MARINE CORPS FOR PERSONAL PROPERTY LOST, DESTROYED, OR DAMAGED BY OPERATIONS OF WAR, ETC.

§ 981. Nature and extent of liability of Government; claims.

The Paymaster General of the Navy is authorized and directed to reimburse such officers, enlisted men, and others in the naval service of the United States as may have suffered, or may hereafter suffer, loss or destruction of or damage to their personal property and effects in the naval service due to the operations of war or by shipwreck or other marine disaster when such loss, destruction, or damage was without fault or negligence on the part of the claimant, or where

the private property so lost, destroyed, or damaged was shipped on board an unseaworthy vessel by order of an officer authorized to give such order or direct such shipment, or where it appears that the loss, destruction, or damage of or to the private property of the claimant was in consequence of his having given his attention to the saving of the lives of others or of property belonging to the United States which was in danger at the same time and under similar circumstances. And the liability of the Government under this section shall be limited to such articles of personal property as the Chief of Naval Personnel of the Navy Department, with reference to the personnel of the Navy, or the Commandant of the Marine Corps, with reference to the personnel of that corps, in his discretion, shall decide to be reasonable, useful, and proper for such officer, enlisted man, or other person while engaged in the public service in line of duty, and the certificate of said Chief of Naval Personnel or Commandant, as the case may be, shall be sufficient voucher for and shall be final as to all matters necessary to the establishment and payment or settlement of any claim filed hereunder; and the action of the said Chief of Naval Personnel or Commandant, as the case may be, upon all claims arising under this section shall be final, and no right to prosecute a claim or action in the Court of Claims or in any other court of the United States, or before any accounting officer of the United States, or elsewhere, except as herein provided, shall accrue to any person by virtue of this section: *Provided*, That the liability of the Government under this section shall be limited to such articles of personal property as are required by the United States Naval Regulations and in force at the time of loss or destruction for such officers, petty officers, seamen, or others engaged in the public service in the line of duty: *Provided further*, That with reference to claims of persons in the Marine Corps filed under the terms of this section the paymaster of the Marine Corps shall make the reimbursement in money, and the quartermaster of the Marine Corps shall make the reimbursement in kind herein provided for: *Provided further*, That all claims hereafter arising under this section shall be presented within two years from the occurrence of the loss, destruction, or damage: *And provided further*, That the term "in the naval service", as herein employed, shall be held to include service performed on board any vessel, whether of the Navy or not, provided the claimant is serving on such vessel pursuant to the orders of duly constituted naval authority: *And provided further*, That all claimants under this section shall be required to submit their claims in writing and under oath to the said Chief of Naval Personnel or Commandant, as the case may be: *And provided further*, That claims arising in the manner indicated in this section and which have been settled under the terms of previously existing law shall be regarded as finally determined, and no other or further right of recovery under the provisions hereof shall accrue to persons who have submitted such claims as aforesaid. (As amended Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10; May 13, 1942, ch. 303, 56 Stat. 276.)

AMENDMENTS

1942—Act May 13, 1942, cited to text and set out in note under section 429 of Title 5, Executive Departments and Government Officers and Employees, redesignated Chief of the Bureau of Navigation to be Chief of Naval Personnel.

Act Jan. 20, 1942, cited to text and constituting section 622 of this title, redesignated "Major General Commandant of the Marine Corps" to be "Commandant of the Marine Corps".

RETIRED PAY

§ 995a. Active duty and retired pay of retired commissioned warrant officers; "creditable records on the active list" as including active duty after retirement.

Effective from September 8, 1939, for the purpose of determining both active duty and retired pay of commissioned warrant officers of the Navy, including such officers advanced in rank pursuant to the provisions of sections 399c and 399d of this title, the phrase "with creditable records on the active list" appearing in section 108 of Title 37 shall be construed to include, as service on the active list, service on active duty heretofore or hereafter performed subsequent to retirement. (June 19, 1942, ch. 420, 56 Stat. 372.)

REFERENCES IN TEXT

Reference to "section 108 of Title 37" appeared in act June 19, 1942, cited to text, as "section 1 of the act approved June 10, 1922, as amended (45 Stat. 1187)," the pertinent portion of which constituted former section 5 of Title 37 and was repealed by act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942. Section 108 of Title 37 contains provisions of such 1942 act corresponding to the pertinent portion of section 1 of the 1922 act. For the effect of the 1942 act on acts incorporating by reference the provisions of the repealed 1922 act, see section 119 of Title 37, Pay and Allowances.

§ 1000. Free tuition in District of Columbia schools; children of officers and men.

REPEATED.—Act July 1, 1941, ch. 271, § 1, 55 Stat. 512; act June 27, 1942, ch. 452, § 1, 56 Stat. 432.

§ 1001. Same; sailors.

CODIFICATION

Catchline has been revised.

Chapter 18.—NAVAL ACADEMY

NUMBER OF MIDSHIPMEN

Sec.
1032a. Same; additional appointments to fill quota deficiency in appointments from Reserves (New).
1036–1. Same; persons from other American republics (New).

NUMBER OF MIDSHIPMEN

§ 1032. Number of midshipmen exclusive of Naval and Marine Reserve.

There shall be allowed at the United States Naval Academy five midshipmen for each Senator, Representative, Delegate in Congress, and Resident Commissioner from Puerto Rico, and five for the District of Columbia, twenty-five appointed each year at large, and one hundred appointed annually from enlisted men of the Navy. (As amended Jan. 30, 1941, ch. 2, § 2, 55 Stat. 3.)

§ 1032a. Same; additional appointments to fill quota deficiency in appointments from Reserves.

In the event that the quota of midshipmen authorized by section 855f of this title to be appointed from the enlisted men of the Naval Reserve and the Marine Corps Reserve is not filled in any one year the Secretary of the Navy shall have authority to fill such vacancies with enlisted men from the Regular Navy or Marine Corps. (Jan. 30, 1941, ch. 2, § 3, 55 Stat. 4.)

§ 1033a. Number of midshipmen from "honor schools" and Naval Reserve Officers' Training Corps.

The Secretary of the Navy is authorized to appoint not more than twenty midshipmen annually to the Naval Academy from among the honor graduates of educational institutions which are designated as "honor schools" by the War Department in accordance with the provisions of section 1091 of Title 10, or by the Navy Department in accordance with regulations established by the Secretary of the Navy, and from among the members of the Naval Reserve Officers' Training Corps: *Provided*, That such appointments shall be made under such rules and regulations as the Secretary of the Navy may prescribe. (As amended June 6, 1941, ch. 175, 55 Stat. 246.)

AMENDMENTS

1941—Act June 6, 1941, cited to text, inserted after "War Department" the words "in accordance with the provisions of section 1091 of Title 10, or by the Navy Department in accordance with regulations established by the Secretary of the Navy, and from among."

§ 1036–1. Same; persons from other American republics.

The Secretary of the Navy is hereby authorized to permit, upon designation of the President of the United States, not exceeding twenty persons at a time from the American Republics (other than the United States) to receive instruction at the United States Naval Academy at Annapolis, Maryland. Not more than three persons from any of such Republics shall receive instruction under authority of this section at the same time. The persons receiving instruction under authority of this section shall receive the same pay, allowances, and emoluments, to be paid from the same appropriations, and, subject to such exceptions as may be determined by the Secretary of the Navy, shall be subject to the same rules and regulations governing admission, attendance, discipline, resignation, discharge, dismissal, and graduation, as midshipmen at the Naval Academy appointed from the United States; but such persons shall not be entitled to appointment to any office or position in the United States Navy by reason of their graduation from the Naval Academy. (July 14, 1941, ch. 292, 55 Stat. 589.)

§ 1036a. Increase in number of cadets and midshipmen from United States at large.

The number of cadets now authorized by law at the United States Military Academy, and the number of midshipmen now authorized by law at the United States Naval Academy, are each hereby increased by forty from the United States at large, to be appointed by the President from among the sons of officers, soldiers, sailors, and marines of the Army, Navy, and Marine Corps of the United States, including members of the Army Nurse Corps (female) and Navy Nurse Corps (female) employed in the active service by the War Department or Navy Department, who were killed in action or have died, or may hereafter die, of wounds or injuries received, or disease contracted, or preexisting injury or disease aggravated, in active service during the World War (as defined by existing laws providing service connected compensation benefits for World War veterans and their dependents): *Provided*, That the determination of the Veterans' Administration as to service connection of the cause of death shall be final and conclusive and shall be binding upon the Secretary of War and Secretary of the Navy, respectively. (As amended Dec. 1, 1942, ch. 650, 56 Stat. 1024.)

AMENDMENTS

1942—Act Dec. 1, 1942, cited to text, amended section generally by extending its provisions to sons of Army and Navy Nurse Corps (female) by striking clause "or died prior to July 2, 1942" following clause "killed in action", by striking proviso that division of appointments be divided one-half to officers' sons and one-half to warrant officers' and enlisted men's sons, and by adding the proviso.

PAY AND ALLOWANCES; STUDIES; GRADUATION

§ 1054. Length of course.

TEMPORARY THREE-YEAR COURSE

Act June 3, 1941, ch. 162, 55 Stat. 238, provided: "That the President be, and he is hereby, authorized to reduce, in his discretion, until August 1, 1945, the course of instruction at the United States Naval Academy from four to three years and to graduate classes which have completed such reduced courses of instruction."

Chapter 19.—NAUTICAL INSTRUCTION IN EDUCATIONAL INSTITUTIONS

Sec.

1123a. Maritime Commission to repair, equip, and furnish vessels (New).
1123b. Construction by Maritime Commission of replacement vessels for nautical schools (New).
1123c. Prerequisites to receipt of Federal aid by schools (New).
1123d. Rules and regulations by Maritime Commission (New).
1123e. Extension of benefits under sections 1123a–1123d to State nautical schools (New).

§ 1121. Vessels for nautical schools at certain points; area of ports of Norfolk and San Francisco.

* * * * *

The port of San Francisco specified in the first paragraph of this section shall be construed as embracing, in addition to the city of San Francisco, any city, town, municipality, or other locality on the San Francisco Bay or the San Pablo Bay or waters tributary thereto. (As amended June 6, 1941, ch. 188, 55 Stat. 247.)

AMENDMENTS

1941—Act June 6, 1941, cited to text, delimited area of port of San Francisco.

TRANSFER OF FUNCTIONS

Functions of Maritime Commission pertaining to the furnishing and maintenance of vessels for use of State Marine or Nautical Schools, and other duties transferred

to the Commandant of the Coast Guard during present war, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

§ 1122. Appropriations for nautical schools.

A sum not exceeding the amount annually appropriated by any State or municipality for the purpose of maintaining such a marine school or schools or the nautical branch thereof is authorized to be appropriated for the purpose of aiding in the maintenance and support of such school or schools: *Provided, however,* That appropriations shall be made for one school in any port heretofore named in section 1121 of this title and that the appropriation for any one year shall not exceed $50,000 for any one school. (As amended July 29, 1941, ch. 327, § 3, 55 Stat. 607.)

§ 1123a. Maritime Commission to repair, equip, and furnish vessels.

In the administration of sections 1121–1123 of this title, as amended, the United States Maritime Commission may repair or recondition, equip, and furnish to any State maintaining a marine school or a nautical branch under said sections, a suitable vessel owned or acquired by the Commission or otherwise available for disposition hereunder. Any department or agency of the United States is hereby authorized, notwithstanding any other provision of law, to supply to the Commission for disposition hereunder any suitable vessel which can be spared without detriment to the service to which such vessel has been assigned. All vessels furnished to States for the use of such schools shall be and remain the property of the United States, and shall be maintained in good repair by the Commission. (July 29, 1941, ch. 327, § 1, 55 Stat. 607.)

§ 1123b. Construction by Maritime Commission of replacement vessels for nautical schools.

The Maritime Commission is authorized, from any moneys hereafter appropriated or made available to the Commission, to provide for the construction, by contract or otherwise, in accordance with plans and specifications prepared by the Commission and approved by the Secretary of the Navy, of suitable vessels with modern equipment and instruments to replace vessels otherwise furnished to States which are maintaining schools under sections 1121–1123 of this title. (July 29, 1941, ch. 327, § 2, 55 Stat. 607.)

§ 1123c. Prerequisites to receipt of Federal aid by schools.

Each marine school or nautical branch thereof, as a condition to receiving any portion of the monetary aid authorized by section 1122 of this title, or the use of any vessel authorized by sections 1123a–1123e of this title, shall under appropriate authority agree to conform to such minimum standards in regard to students' entrance requirements, the staff of instructors, and courses of and facilities for training, as the Maritime Commission shall approve. Each marine school or nautical branch thereof, as a condition to receiving any portion of such monetary aid in excess of $25,000, shall under appropriate authority agree to admit to such school students resident in other States upon such terms and in such numbers as the Commission shall prescribe: *Provided,* That the per capita cost of students designated by the Maritime Commission for admission to such school shall be paid from the Federal funds authorized in section 1122 of this title and that the total number of such students shall not exceed one-third of the student capacity of such school. (July 29, 1941, ch. 327, § 3, 55 Stat. 607.)

§ 1123d. Rules and regulations by Maritime Commission.

The Maritime Commission is authorized to prescribe such rules and regulations as may be necessary or appropriate in the administration of sections 1123a–1123e and sections 1121–1123 of this title, as amended. (July 29, 1941, ch. 327, § 4, 55 Stat. 607.)

§ 1123e. Extension of benefits under sections 1123a–1123e to State nautical schools.

The Maritime Commission is authorized to extend the benefits of sections 1123a–1123e to a State nautical school, established and maintained by any State in accordance with the applicable provisions of sections 1121–1123 of this title, as amended, at such port as may be designated by the State. (July 29, 1941, ch. 327, § 5, 55 Stat. 607.)

Chapter 20.—PRIZE

CROSS REFERENCES

Disposition of prizes captured during present war, see section 821 et seq. of Appendix to Title 50, War.

§ 1131. Application of provisions of chapter.

The provisions of this chapter shall apply to all captures of vessels, including aircraft, made as prize by authority of the United States or adopted and ratified by the President of the United States: *Provided,* That the terms "vessel" and "ship" as used in this chapter shall include aircraft, and that the term "master" as used in this chapter shall include the pilot or other person in command of such aircraft: *Provided further,* That nothing herein contained shall be construed as affecting, or in any way impairing, the legal right of the Army of the United States or any component part thereof, while engaged in hostilities, to capture any enemy property or neutral property used or transported in violation of the obligations of neutrals under international law, wherever found, and without prize procedure. (As amended June 24, 1941, ch. 232, 55 Stat. 261.)

AMENDMENTS

1941—Act June 24, 1941, cited to text, extended application to aircraft and added two provisos.

§ 1132. "Vessels of the Navy" defined.

The term "vessels of the Navy" as used in this chapter shall include all armed vessels, including aircraft, officered and manned by the United States and under the control of the Department of the Navy. (As amended June 24, 1941, ch. 232, 55 Stat. 261.)

AMENDMENTS

1941—Act June 24, 1941, cited to text, extended application to aircraft.

§ 1137. Appointment of prize commissioners.

CROSS REFERENCES

Appointment of special prize commissioners during present war, see section 825 of Appendix to Title 50, War.

§§ 1140, 1141.

CROSS REFERENCES

Appropriation of property by War Shipping Administration during present war, see section 824 of Appendix to Title 50, War.

TITLE 35.—PATENTS

Chapter 1.—PATENT OFFICE

§ 16. Multigraphing headings of drawings for patented cases.

REPEATED.—Act June 28, 1941, ch. 258, title II, 55 Stat. 286; act July 2, 1942, ch. 472, title III, 56 Stat. 497.

Chapter 2.—PATENTS

GENERAL PROVISIONS GOVERNING APPLICATION FOR AND ISSUE OF PATENTS

Sec.
42a. Same; filing application in foreign country (New).
42b. Same; persons debarred from United States patent for failure to comply with section 42a; invalidity of patent (New).
42c. Same; penalties and forfeitures for disclosure without authorization (New).
42d. Separability clause (New).
42e. Same; definitions covering sections 42–42f (New).
42f. Same; persons exempt from provisions of sections 42–42f (New).

MISCELLANEOUS PROVISIONS; CERTIFICATES CORRECTING MISTAKES

89. Adjustment of royalty rates; notice; remedies against licensee (New).
90. Same; suits against the United States, jurisdiction, defenses (New).
91. Same; settlement and compromise of claims against the United States (New).
92. Same; government as benefited by royalty rate reductions (New).
93. Same; delegation of power by department or agency heads (New).
94. Same; manufacture, use, sale, or other disposition of invention, patented or unpatented, by any person, construed as manufacture or use for United States (New).
95. Same; royalties chargeable to United States for supplies etc., delivered or to be delivered as affected; termination date of sections 89 and 90 (New).
96. Same; rules and regulations; applicability of certain sections; definition of defense contract (New).

INVENTIONS PATENTABLE

§§ 31, 32.

CROSS REFERENCES

Persons debarred from United States patents, see section 42b of this title.

GENERAL PROVISIONS GOVERNING APPLICATION FOR AND ISSUE OF PATENTS

§ 42. Same; publication detrimental to public safety or defense; compensation for use of invention tendered to United States.

EFFECTIVE DATE AND DURATION OF 1940 AMENDMENT

Section 2 of act July 1, 1940, cited to text, as amended by act June 16, 1942, ch. 415, 56 Stat. 370, provided as follows: "This Act (Title 35, §§ 42–42f) shall take effect on approval and, together with the provisions of the Act of August 21, 1941 (Public Law 239, Seventy-seventh Congress, first session, ch. 393 (Title 35, §§ 42a–42f)), shall remain in force during the time when the United States is at war."

CROSS REFERENCES

Penalties and forfeitures for disclosure without authorization, see section 42c of this title.

§ 42a. Same; filing application in foreign country.

No person shall file or cause or authorize to be filed in any foreign country an application for patent or for the registration of a utility model, industrial design, or model in respect of any invention made in the United States, except when authorized in each case by a license obtained from the Commissioner of Patents under such rules and regulations as he shall prescribe. (July 1, 1940, ch. 501, § 3, as added Aug. 21, 1941, ch. 393, § 1, 55 Stat. 657.)

EFFECTIVE DATE

Section 2 of act July 1, 1940, cited to text, as amended by act June 16, 1942, ch. 415, 56 Stat. 370, provided as follows: "This Act (Title 35, §§ 42–42f) shall take effect on approval and, together with the provisions of the Act of August 21, 1941 (Public Law 239, Seventy-seventh Congress, first session, ch. 393 (Title 35, §§ 42a–42f)), shall remain in force during the time when the United States is at war."

Section 2 of act Aug. 21, 1941, cited to text, provided as follows: "This Act (Title 35, §§ 42a–42f) shall take effect thirty days after its approval."

§ 42b. Same; persons debarred from United States patent for failure to comply with section 42a; invalidity of patent.

Notwithstanding the provisions of sections 31 and 32 of this title, any person and the successors, assigns, or legal representatives of any such person shall be debarred from receiving a United States patent for an invention if such person, or such successors, assigns, or legal representatives shall, without procuring the authorization prescribed in section 42a of this title, have made or consented to or assisted another's making application in a foreign country for a patent or for the registration of a utility model, industrial design, or model in respect of such invention where authorization for such application is required by the provisions of section 42a of this title, and any such United States patent actually issued to any such person, successors, assigns, or legal representatives so debarred or becoming debarred shall be invalid. (July 1, 1940, ch. 501, § 4, as added Aug. 21, 1941, ch. 393, § 1, 55 Stat. 657.)

EFFECTIVE DATE

For effective date, see notes under section 42a of this title.

§ 42c. Same; penalties and forfeitures for disclosure without authorization.

Whoever, during the period or periods of time an invention has been ordered to be kept secret and the grant of a patent thereon withheld pursuant to section 42 of this title, shall, with knowledge of such order and without due authorization, willfully publish or disclose or authorize or cause to be published or disclosed such invention, or any material information with respect thereto, or whoever, in violation of the provisions of section 42a of this title, shall file or cause or authorize to be filed in any foreign country an application for patent or for the regis-

tration of a utility model, industrial design, or model in respect of any invention made in the United States, shall, upon conviction, be fined not more than $10,000 or imprisoned for not more than two years, or both. (July 1, 1940, ch. 501, § 5, as added Aug. 21, 1941, ch. 393, § 1, 55 Stat. 657.)

EFFECTIVE DATE

For effective date, see notes under section 42a of this title.

§ 42d. Separability clause.

If any provision of sections 42–42f of this title or the application of such provision to any person or circumstances shall be held invalid, the remainder of said sections and application of such provision to persons or circumstances other than those as to which it is held invalid shall not be affected thereby. (July 1, 1940, ch. 501, § 6, as added Aug. 21, 1941, ch. 393, § 1, 55 Stat. 657.)

EFFECTIVE DATE

For effective date, see notes under section 42a of this title.

§ 42e. Same; definitions covering sections 42–42f.

As used in sections 42–42f of this title—

The term "person" includes any individual, trustee, corporation, partnership, association, firm, or any other combination of individuals.

The term "application" includes applications, and any modifications, amendments, or supplements thereto or continuances thereof. (July 1, 1940, ch. 501, § 7, as added Aug. 21, 1941, ch. 393, § 1, 55 Stat. 658.)

EFFECTIVE DATE

For effective date, see notes under section 42a of this title.

§ 42f. Same; persons exempt from provisions of sections 42–42f.

The prohibitions and penalties of sections 42–42f of this title shall not apply to any officer or agent of the United States acting within the scope of his authority. (July 1, 1940, ch. 501, § 8, as added Aug. 21, 1941, ch. 393, § 1, 55 Stat. 658.)

EFFECTIVE DATE

For effective date, see notes under section 42a of this title.

§ 47. Assignments of patents and applications; evidence of execution.

Every application for patent or patent or any interest therein shall be assignable in law by an instrument in writing, and the applicant or patentee or his assigns or legal representatives may in like manner grant and convey an exclusive right under his application for patent or patent to the whole or any specified part of the United States. An assignment, grant, or conveyance shall be void as against any subsequent purchaser or mortgagee for a valuable consideration, without notice unless it is recorded in the Patent Office within three months from the date thereof or prior to such subsequent purchase or mortgage.

If any such assignment, grant, or conveyance of any application for patent or patent shall be acknowledged before any notary public of the several States or Territories or the District of Columbia, or any commissioner of any court of the United States for any district or Territory, or before any secretary of legation or consular officer authorized to administer oaths or perform notarial acts under section 131 of Title 22 the certificate of such acknowledgment, under the hand and official seal of such notary or other officer, shall be prima facie evidence of the execution of such assignment, grant, or conveyance. (As amended Aug. 18, 1941, ch. 370, 55 Stat. 634.)

AMENDMENTS

1941—Act Aug. 18, 1941, cited to text, extended provisions of section to include applications for patent.

PROTECTION OF PATENT RIGHTS

§ 68. Suit for unlicensed use of invention by the United States; compensation for; Government employees.

Whenever an invention described in and covered by a patent of the United States shall hereafter be used or manufactured by or for the United States without license of the owner thereof or lawful right to use or manufacture the same, such owner's remedy shall be by suit against the United States in the Court of Claims for the recovery of his reasonable and entire compensation for such use and manufacture: *Provided, however,* That said Court of Claims shall not entertain a suit or award compensation under the provisions of this section where the claim for compensation is based on the use or manufacture by or for the United States of any article heretofore owned, leased, used by, or in the possession of the United States: *Provided further,* That in any such suit the United States may avail itself of any and all defenses, general or special, that might be pleaded by a defendant in an action for infringement, as set forth in this chapter, or otherwise: *And provided further,* That the benefits of this section shall not inure to any patentee who, when he makes such claim, is in the employment or service of the Government of the United States, or the assignee of any such patentee; nor shall this section apply to any device discovered or invented by such employee during the time of his employment or service. (June 25, 1910, ch. 423, 36 Stat. 851; July 1, 1918, ch. 114, 40 Stat. 705.)

REFERENCES IN TEXT

Words "this chapter", mentioned in text, originally read "Title Sixty of the Revised Statutes" which is set out as sections 31, 32, 33–38, 44, 46–56, 57, 58, 59a–67, 69–72, 73, 76–78, and 79 of this title and section 24 and notes under sections 2, 8, 12, 36, 39, 42, 47, and 136 of Title 17, Copyrights.

CROSS REFERENCES

Use or manufacture of invention with Government consent, see section 94 of this title.

MISCELLANEOUS PROVISIONS; CERTIFICATES CORRECTING MISTAKES

§ 89. Adjustment of royalty rates; notice; remedies against licensee.

To aid in the successful prosecution of the War, whenever an invention, whether patented or unpatented, shall be manufactured, used, sold, or

otherwise disposed of for the United States, with license from the owner thereof or anyone having the right to grant licenses thereunder, and such license includes provisions for the payment of royalties the rates or amounts of which are believed to be unreasonable or excessive by the head of the department or agency of the Government which has ordered such manufacture, use, sale, or other disposition, the head of the department or agency of the Government concerned shall give written notice of such fact to the licensor and to the licensee. Within a reasonable time after the effective date of said notice, in no event less than ten days, the head of the department or agency of the Government concerned, shall by order fix and specify such rates or amounts of royalties, if any, as he shall determine are fair and just, taking into account the conditions of wartime production, and shall authorize the payment thereof by the licensee to the licensor on account of such manufacture, use, sale, or other disposition: *Provided, however,* That the licensee or licensor, if he so requests within ten days from and after the effective date of said notice, may within thirty days from the date of such request present in writing or in person any facts or circumstances which may, in his opinion, have a bearing upon the rates or amounts of royalties, if any, to be determined, fixed and specified as aforesaid, and any order fixing and specifying the rates and amounts of royalties shall be issued within a reasonable time after such presentation. Such licensee shall not after the effective date of said notice pay to the licensor, nor charge directly or indirectly to the United States a royalty, if any, in excess of that specified in said order on account of such manufacture, use, sale, or other disposition. The licensor shall not have any remedy by way of suit, set-off, or other legal action against the licensee for the payment of any additional royalty remaining unpaid, or damages for breach of contract or otherwise, but such licensor's sole and exclusive remedy, except as to the recovery of royalties fixed in said order, shall be as provided in section 90 of this title. Written notice as provided herein shall be mailed to the last known address of the licensor and licensee and shall be effective upon receipt or five days after the mailing thereof, whichever date is the earlier. (Oct. 31, 1942, ch. 634, § 1, 56 Stat. 1013.)

APPLICABILITY OF OTHER LAWS; SAVING CLAUSE

Sections 9 and 10 of act Oct. 31, 1942, cited to text, provided as follows:

"SEC. 9. Nothing herein contained shall be deemed to preclude the applicability of Section 403 of Public Law 528, Seventy-seventh Congress (note preceding section 1 of Title 41), as the same may be heretofore or hereafter amended so far as the same may be applicable.

"SEC. 10. If any provision of this Act or the application of any provision to any person or circumstance shall be held invalid, or if any provision of this Act shall be inoperative by its terms, the validity or applicability of the remainder of the Act shall not be affected thereby."

TERMINATION DATE

Section continued in force for duration of present war and six months after termination thereof by section 95 of this title.

§ 90. Same; suits against the United States, jurisdiction, defenses.

Any licensor aggrieved by any order issued pursuant to section 89 of this title, fixing and specifying the maximum rates or amounts of royalties under a license issued by him, may institute suit against the United States in the Court of Claims, or in the District Courts of the United States insofar as such courts may have concurrent jurisdiction with the Court of Claims, to recover such sum, if any, as, when added to the royalties fixed and specified in such order, shall constitute fair and just compensation to the licensor for the manufacture, use, sale, or other disposition of the licensed invention for the United States, taking into account the conditions of wartime production. In any such suit the United States may avail itself of any and all defenses, general or special, that might be pleaded by a defendant in an action for infringement as set forth in this title, or otherwise. (Oct. 31, 1942, ch. 634, § 2, 56 Stat. 1013.)

REFERENCES IN TEXT

Words "this title" read "title sixty of the Revised Statutes" which was set out as sections 31, 32, 33–38, 44, 46–56, 57, 58, 59a–67, 69–72, 73, 76–78, and 79 of this title and section 24 and notes under sections 2, 8, 12, 36, 39, 42, 47, and 136 of Title 17, Copyrights.

TERMINATION DATE

Section continued in force for duration of present war and six months after termination thereof by section 95 of this title.

SAVING CLAUSE

See note under section 89 of this title.

CROSS REFERENCES

Suits for unlicensed use of invention by United States, see section 68 of this title.

§ 91. Same; settlement and compromise of claims against the United States.

The head of any department or agency of the Government which has ordered the manufacture, use, sale, or other disposition of an invention, whether patented or unpatented, and whether or not an order has been issued in connection therewith pursuant to section 89 of this title, is authorized and empowered to enter into an agreement, before suit against the United States has been instituted, with the owner or licensor of such invention, in full settlement and compromise of any claim against the United States accruing to such owner or licensor under the provisions of sections 89–96 of this title, or any other law by reason of such manufacture, use, sale, or other disposition, and for compensation to be paid such owner or licensor based upon future manufacture, use, sale, or other disposition of said invention. (Oct. 31, 1942, ch. 634, § 3, 56 Stat. 1014.)

SAVING CLAUSE

See note under section 89 of this title.

§ 92. Same; government as benefited by royalty rate reductions.

Whenever a reduction in the rates or amounts of royalties is effected by order, pursuant to section 89 of this title, or by compromise or settlement, pursuant to section 91 of this title, such reduction shall inure to the benefit of the Government by way of a corresponding reduction in the contract price to be

paid directly or indirectly for such manufacture, use, sale, or other disposition of such invention, or by way of refund if already paid to the licensee. (Oct. 31, 1942, ch. 634, § 4, 56 Stat. 1014.)

SAVING CLAUSE

See note under section 89 of this title.

§ 93. Same; delegation of power by department or agency heads.

The head of the department or agency of the Government concerned is further authorized, in his discretion and under such rules and regulations as he may prescribe, to delegate and provide for the delegation of any power and authority conferred by sections 89–96 of this title to such qualified and responsible officers, boards, agents, or persons as he may designate or appoint. (Oct. 31, 1942, ch. 634, § 5, 56 Stat. 1014.)

SAVING CLAUSE

See note under section 89 of this title.

§ 94. Same; manufacture, use, sale, or other disposition of invention, patented or unpatented, by any person, construed as manufacture or use for United States.

For the purposes of sections 89–96 of this title, the manufacture, use, sale, or other disposition of an invention, whether patented or unpatented, by a contractor, a subcontractor, or any person, firm, or corporation for the Government and with the authorization or consent of the Government shall be construed as manufacture, use, sale, or other disposition for the United States and for the purposes of section 68 of this title, the use or manufacture of an invention described in and covered by a patent of the United States by a contractor, a subcontractor, or any person, firm, or corporation for the Government and with the authorization or consent of the Government, shall be construed as use or manufacture for the United States. (Oct. 31, 1942, ch. 634, § 6, 56 Stat. 1014.)

SAVING CLAUSE

See note under section 89 of this title.

§ 95. Same; royalties chargeable to United States for supplies, etc., delivered or to be delivered as affected; termination date of sections 89 and 90.

Sections 89–96 of this title shall apply to all royalties directly or indirectly charged or chargeable to the United States for any supplies, equipment, or materials to be delivered to or for the Government from and after the effective date of the notice provided for in section 89 of this title. Sections 89–96 of this title shall also apply to all royalties charged or chargeable directly or indirectly to the United States for supplies, equipment, or materials already delivered to or for the Government which royalties have not been paid to the licensor prior to the effective date of the notice provided for in section 89 of this title. Sections 89 and 90 of this title shall remain in force only during the continuance of the present war and for six months after the termination thereof, except that as to rights accrued or liabilities incurred prior to termination thereof, the provisions of sections 89–96 of this title shall be treated as remaining in force and effect for the purpose of settling, sustaining, qualifying, or defeating any suit or claim hereunder. (Oct. 31, 1942, ch. 634, § 7, 56 Stat. 1014.)

SAVING CLAUSE

See note under section 89 of this title.

§ 96. Same; rules and regulations; applicability of certain sections; definition of defense contract.

The head of each department or agency of the Government may issue such rules and regulations and require such information as may be necessary and proper to carry out the provisions of sections 89–96 of this title. The provisions of section 310 (*l*) of Title 10 and sections 643–643c of Appendix to Title 50, shall be applicable to the owner, licensor, or licensee of an invention, whether patented or unpatented, manufactured, used, sold, or otherwise disposed of for the United States, and the term "defense contract" as used in sections 643–643c of Appendix to Title 50 shall mean and include an agreement for the payment of royalty, regardless of the date of such agreement, under or by virtue of which royalty is directly or indirectly paid by the Government or included within the contract price for property sold to or manufactured for the Government. (Oct. 31, 1942, ch. 634, § 8, 56 Stat. 1015.)

SAVING CLAUSE

See note under section 89 of this title.

TITLE 36.—PATRIOTIC SOCIETIES AND OBSERVANCES

Chapter 1.—AMERICAN NATIONAL RED CROSS

§ 2. Name of corporation; powers.

REFERENCES IN TEXT

In original "chapter" read "Act", meaning act Jan. 5, 1905, cited to text, which was incorporated in this title as sections 1–6, 8, and 9.

§ 8. Repeal or amendment of chapter.

REFERENCES IN TEXT

In original "chapter" read "Act", meaning act Jan. 5, 1905, cited to text. For distribution of said act into this title, see note under section 2 of this title.

Chapter 3.—THE AMERICAN LEGION

§ 43. Purposes of corporation.

No person shall be a member of this corporation unless he served in the naval or military services of the United States at some time during the period between April 6, 1917, and November 11, 1918, or during the period between December 7, 1941, and the date of cessation of hostilities as fixed by the United States Government, all dates inclusive, or who, being citizens of the United States at the time of enlistment, served in the military or naval services of any of the governments associated with the United States during either of said World Wars: *Provided, however,* That such person shall have an honorable discharge or separation from such service or continue to serve honorably after the date of cessation of such hostilities as determined herein. (As amended Oct. 29, 1942, ch. 633, § 2, 56 Stat. 1012.)

AMENDMENTS

1942—Act Oct. 29, 1942, cited to text, amended section to include war beginning Dec. 7, 1941.

§ 45. Persons eligible to membership.

The purpose of this corporation shall be: To uphold and defend the Constitution of the United States of America; to promote peace and good will among the peoples of the United States and all the nations of the earth; to preserve the memories and incidents of the two World Wars fought to uphold democracy; to cement the ties and comradeship born of service; and to consecrate the efforts of its members to mutual helpfulness and service to their country. (As amended Oct. 29, 1942, ch. 633, § 1, 56 Stat. 1012.)

AMENDMENTS

1942—Act Oct. 29, 1942, cited to text, amended section to include as members personnel of war beginning Dec. 7, 1941, and added proviso.

Chapter 6A.—DISABLED AMERICAN VETERANS

§ 90a. Incorporation; name.

The name of this corporation shall be the "Disabled American Veterans". (As amended July 15, 1942, ch. 505, § 1, 56 Stat. 659.)

AMENDMENTS

1942—Act July 15, 1942, cited to text, amended last sentence, changing name of corporation from "Disabled American Veterans of the World War" to "Disabled American Veterans."

§ 90c. Purposes of corporation.

The purposes of this corporation shall be—

To uphold and maintain the Constitution and the laws of the United States, to realize the true American ideals and aims for which those eligible to membership fought; to advance the interests and work for the betterment of all wounded, injured, and disabled American veterans; to cooperate with the United States Veterans' Administration and all other public and private agencies devoted to the cause of improving and advancing the condition, health, and interests of all wounded, injured, and disabled veterans; to stimulate a feeling of mutual devotion, helpfulness, and comradeship among all wounded, injured, and disabled veterans; to serve our comrades, our communities, and our country; and to encourage in all people that spirit of understanding which will guard against future wars. (As amended July 15, 1942, ch. 505, § 2, 56 Stat. 660.)

§ 90e. Membership.

Any man or woman who was wounded, gassed, injured, or disabled in line of duty during time of war while in the service of either the military or naval forces of the United States of America, and who has been honorably discharged or separated from such service, or who may still be in active service in the armed forces of the United States, is eligible for membership in the Disabled American Veterans. Others who were disabled while serving with any of the armed forces of any nations associated with the United States as allies during any of its war periods, who are American citizens and who were honorably discharged, are also eligible. The Disabled American Veterans shall not have honorary members. (As amended July 15, 1942, ch. 505, § 3, 56 Stat. 660.)

§ 90f. Nonpolitical nature of corporation.

The organization shall be nonpolitical and nonsectarian, and as an organization shall not promote the candidacy of any person seeking public office. (As amended July 15, 1942, ch. 505, § 4, 56 Stat. 660.)

§ 90h. Exclusive right to name.

Said corporation, and its State and local subdivisions, shall have the sole and exclusive right to have and to use in carrying out its purposes the name "Disabled American Veterans". (As amended July 15, 1942, ch. 505, § 5, 56 Stat. 660.)

§ 90i. Reports to Congress.

The said corporation shall, on or before the 1st day of January in each year, make and transmit

to the Congress a report of its proceedings for its preceding fiscal year, including a full and complete report of its receipts and expenditures. (As amended July 15, 1942, ch. 505, § 6, 56 Stat. 660.)

§ 90j. State agents.

As a condition precedent to the exercise of any power or privilege herein granted or conferred, the Disabled American Veterans shall file in the office of the secretary of each State, in which chapters thereof may be organized, the name and post-office address of an authorized agent in such State, upon whom legal process or demands against the Disabled American Veterans may be served. (As amended July 15, 1942, ch. 505, § 7, 56 Stat. 660.)

Chapter 7.—AMERICAN WAR MOTHERS

§ 97. Membership.

The membership of American War Mothers is limited to women, and no woman shall be and become a member of this corporation unless she is a citizen of the United States and unless her son or sons or daughter or daughters of her blood served in the Army or Navy of the United States, or in the military or naval service of its allies, in the great World War of 1917–1918, at some time during the period between April 6, 1917, and November 11, 1918, or in the present World War which commenced in the year 1941, and at some time on and after December 7, 1941, and until the termination of said war, having an honorable discharge from such service, or who is still in the service. (As amended Sept. 26, 1942, ch. 563, 56 Stat. 758.)

AMENDMENTS

1942—Act Sept. 26, 1942, cited to text, amended this section by extending its provisions to include the World War commencing in 1941.

Chapter 8.—AMERICAN BATTLE MONUMENTS COMMISSION

§§ 121a, 122, 135.

REPEATED.—Act Apr. 5, 1941, ch. 40, § 1, 55 Stat. 95; act June 27, 1942, ch. 450, § 1, 56 Stat. 395.

Chapter 9.—NATIONAL OBSERVANCES

Legal holidays, see section 86a et seq. of Title 5, Executive Departments and Government Officers and Employees.
Occasions for display of flag, see section 174 of this title.

§§ 141, 145–147.

CROSS REFERENCES

Occasions for display of flag, see section 174 of this title.

§ 149. April thirteenth for commemoration of Thomas Jefferson's birth.

BICENTENNIAL CELEBRATION OF BIRTH OF JEFFERSON

The Thomas Jefferson Bicentennial Commission was created by act September 24, 1940, ch. 730, 54 Stat. 960, and vested with authority to make plans for the celebration in 1943 of the two-hundredth anniversary of the birth of Thomas Jefferson, and these powers were further extended by act July 30, 1942, ch. 537, 56 Stat. 728.

CROSS REFERENCES

Occasions for display of flag, see section 174 of this title.

§ 151. August nineteenth as Aviation Day.

CROSS REFERENCES

Occasions for display of flag, see section 174 of this title.

Chapter 10.—PATRIOTIC CUSTOMS

Sec.
171. Same; conduct during playing (New).
172. Pledge of allegiance to the flag; manner of delivery (New).
173. Display and use of flag by civilians; codification of rules and customs (New).
174. Same; time and occasions for display; hoisting and lowering (New).
175. Same; position and manner of display (New).
176. Same; respect for flag (New).
177. Same; conduct during hoisting, lowering or passing of flag (New).
178. Same; modification of rules and customs by President (New).
179. Design for service flag; persons entitled to display flag (New).
180. Design for service lapel button; persons entitled to wear button (New).
181. Approval of designs by Secretary of War; license to manufacture and sell; penalties (New).
182. Rules and regulations (New).

CHANGE OF NAME

This chapter, now designated "Patriotic Customs," was formerly designated "Miscellaneous."

§ 171. Same; conduct during playing.

When the national anthem is played and the flag is not displayed, all present should stand and face toward the music. Those in uniform should salute at the first note of the anthem, retaining this position until the last note. All others should stand at attention, men removing the headdress. When the flag is displayed, all present should face the flag and salute. (June 22, 1942, ch. 435, § 6, 56 Stat. 380, as amended Dec. 22, 1942, ch. 806, § 6, 56 Stat. 1077.)

AMENDMENTS

1942—Act Dec. 22, 1942, cited to text, substituted "all present should face the flag and salute", in last sentence, for "the salute to the flag should be given".

§ 172. Pledge of allegiance to the flag; manner of delivery.

The pledge of allegiance to the flag, "I pledge allegiance to the flag of the United States of America and to the Republic for which it stands, one Nation indivisible, with liberty and justice for all", is rendered by standing with the right hand over the heart. However, civilians will always show full respect to the flag when the pledge is given by merely standing at attention, men removing the headdress. Persons in uniform shall render the military salute. (June 22, 1942, ch. 435, § 7, 56 Stat. 380, as amended Dec. 22, 1942, ch. 806, § 7, 56 Stat. 1077.)

AMENDMENTS

1942—Act Dec. 22, 1942, cited to text, deleted words: "extending the right hand, palm upward, toward the flag at the words 'to the flag' and holding this position until the end, when the hand drops to the side.", at end of first sentence.

§ 173. Display and use of flag by civilians; codification of rules and customs.

The following codification of existing rules and customs pertaining to the display and use of the flag of the United States of America is hereby estab-

lished for the use of such civilians or civilian groups or organizations as may not be required to conform with regulations promulgated by one or more executive departments of the Government of the United States. (June 22, 1942, ch. 435, § 1, 56 Stat. 377, as amended Dec. 22, 1942, ch. 806, § 1, 56 Stat. 1074.)

AMENDMENTS

1942—Act Dec. 22, 1942, cited to text, reenacted section without change.

§ 174. Same; time and occasions for display; hoisting and lowering.

(a) It is the universal custom to display the flag only from sunrise to sunset on buildings and on stationary flagstaffs in the open. However, the flag may be displayed at night upon special occasions when it is desired to produce a patriotic effect.

(b) The flag should be hoisted briskly and lowered ceremoniously.

(c) The flag should not be displayed on days when the weather is inclement.

(d) The flag should be displayed on all days when the weather permits, especially on New Year's Day, January 1; Inauguration Day, January 20; Lincoln's Birthday, February 12; Washington's Birthday, February 22; Army Day, April 6; Easter Sunday (variable); Mother's Day, second Sunday in May; Memorial Day (half staff until noon), May 30; Flag Day, June 14; Independence Day, July 4; Labor Day, first Monday in September; Constitution Day, September 17; Columbus Day, October 12; Navy Day, October 27; Armistice Day, November 11; Thanksgiving Day, fourth Thursday in November; Christmas Day, December 25; such other days as may be proclaimed by the President of the United States; the birthdays of States (dates of admission); and on State holidays.

(e) The flag should be displayed daily, weather permitting, on or near the main administration building of every public institution.

(f) The flag should be displayed in or near every polling place on election days.

(g) The flag should be displayed during school days in or near every schoolhouse. (June 22, 1942, ch. 435, § 2, 56 Stat. 435, as amended Dec. 22, 1942, ch. 806, § 2, 56 Stat. 1074.)

AMENDMENTS

1942—Par. (d) was amended by act Dec. 22, 1942, cited to text, which substituted "fourth Thursday in November" for "last Thursday in November."

CROSS REFERENCES

National observances, display of flag on, see section 141 et seq. of this title.

§ 175. Same; position and manner of display.

The flag, when carried in a procession with another flag or flags, should be either on the marching right; that is, the flag's own right, or, if there is a line of other flags, in front of the center of that line.

(a) The flag should not be displayed on a float in a parade except from a staff, or as provided in subsection (i).

(b) The flag should not be draped over the hood, top, sides, or back of a vehicle or of a railroad train or a boat. When the flag is displayed on a motorcar, the staff shall be fixed firmly to the chassis or clamped to the radiator cap.

(c) No other flag or pennant should be placed above or, if on the same level, to the right of the flag of the United States of America, except during church services conducted by naval chaplains at sea, when the church pennant may be flown above the flag during church services for the personnel of the Navy.

(d) The flag of the United States of America, when it is displayed with another flag against a wall from crossed staffs, should be on the right, the flag's own right, and its staff should be in front of the staff of the other flag.

(e) The flag of the United States of America should be at the center and at the highest point of the group when a number of flags of States or localities or pennants of societies are grouped and displayed from staffs.

(f) When flags of States, cities, or localities, or pennants of societies are flown on the same halyard with the flag of the United States, the latter should always be at the peak. When the flags are flown from adjacent staffs, the flag of the United States should be hoisted first and lowered last. No such flag or pennant may be placed above the flag of the United States or to the right of the flag of the United States.

(g) When flags of two or more nations are displayed, they are to be flown from separate staffs of the same height. The flags should be of approximately equal size. International usage forbids the display of the flag of one nation above that of another nation in time of peace.

(h) When the flag of the United States is displayed from a staff projecting horizontally or at an angle from the window sill, balcony, or front of a building, the union of the flag should be placed at the peak of the staff unless the flag is at half staff. When the flag is suspended over a sidewalk from a rope extending from a house to a pole at the edge of the sidewalk, the flag should be hoisted out, union first, from the building.

(i) When the flag is displayed otherwise than by being flown from a staff, it should be displayed flat, whether indoors or out, or so suspended that its folds fall as free as though the flag were staffed.

(j) When the flag is displayed over the middle of the street, it should be suspended vertically with the union to the north in an east and west street or to the east in a north and south street.

(k) When used on a speaker's platform, the flag, if displayed flat, should be displayed above and behind the speaker. When displayed from a staff in a church or public auditorium, if it is displayed in the chancel of a church, or on the speaker's platform in a public auditorium, the flag should occupy the position of honor and be placed at the clergyman's or speaker's right as he faces the congregation or audience. Any other flag so displayed in the chancel or on the platform should be placed at the clergyman's or speaker's left as he faces the congregation or audience. But when the flag is displayed from a staff in a church or public auditorium

elsewhere than in the chancel or on the platform it shall be placed in the position of honor at the right of the congregation or audience as they face the chancel or platform. Any other flag so displayed should be placed on the left of the congregation or audience as they face the chancel or platform.

(l) The flag should form a distinctive feature of the ceremony of unveiling a statue or monument, but it should never be used as the covering for the statue or monument.

(m) The flag, when flown at half staff, should be first hoisted to the peak for an instant and then lowered to the half-staff position. The flag should be again raised to the peak before it is lowered for the day. By "half staff" is meant lowering the flag to one-half the distance between the top and bottom of the staff. Crepe streamers may be affixed to spear heads or flagstaffs in a parade only by order of the President of the United States.

(n) When the flag is used to cover a casket, it should be so placed that the union is at the head and over the left shoulder. The flag should not be lowered into the grave or allowed to touch the ground. (June 22, 1942, ch. 435, § 3, 56 Stat. 379, as amended Dec. 22, 1942, ch. 806, § 3, 56 Stat. 1075.)

AMENDMENTS

1942—Subsecs. (l) and (m) were amended by act Dec. 22, 1942, cited to text. Subsec. (i) was amended by adding "or so suspended that its folds fall as free as though the flag were staffed" and omitting provisions when displayed against a wall or in a window. Subsec. (m) was amended by substituting "lowering" for "hauling" in third sentence.

§ 176. Same; respect for flag.

No disrespect should be shown to the flag of the United States of America; the flag should not be dipped to any person or thing. Regimental colors, State flags, and organization or institutional flags are to be dipped as a mark of honor.

(a) The flag should never be displayed with the union down save as a signal of dire distress.

(b) The flag should never touch anything beneath it, such as the ground, the floor, water, or merchandise.

(c) The flag should never be carried flat or horizontally, but always aloft and free.

(d) The flag should never be used as drapery of any sort whatsoever, never festooned, drawn back, nor up, in folds, but always allowed to fall free. Bunting of blue, white, and red, always arranged with the blue above, the white in the middle, and the red below, should be used for covering a speaker's desk, draping the front of a platform, and for decoration in general.

(e) The flag should never be fastened, displayed, used, or stored in such a manner as will permit it to be easily torn, soiled, or damaged in any way.

(f) The flag should never be used as a covering for a ceiling.

(g) The flag should never have placed upon it, nor on any part of it, nor attached to it any mark, insignia, letter, word, figure, design, picture, or drawing of any nature.

(h) The flag should never be used as a receptacle for receiving, holding, carrying, or delivering anything.

(i) The flag should never be used for advertising purposes in any manner whatsoever. It should not be embroidered on such articles as cushions or handkerchiefs and the like, printed or otherwise impressed on paper napkins or boxes or anything that is designed for temporary use and discard; or used as any portion of a costume or athletic uniform. Advertising signs should not be fastened to a staff or halyard from which the flag is flown.

(j) The flag, when it is in such condition that it is no longer a fitting emblem for display, should be destroyed in a dignified way, preferably by burning. (June 22, 1942, ch. 435, § 4, 56 Stat. 379, as amended Dec. 22, 1942, ch. 806, § 4, 56 Stat. 1076.)

AMENDMENTS

1942—Par. (g) was amended by act Dec. 22, 1942, cited to text, which inserted "any" before "part."

§ 177. Same; conduct during hoisting, lowering or passing of flag.

During the ceremony of hoisting or lowering the flag or when the flag is passing in a parade or in a review, all persons present should face the flag, stand at attention, and salute. Those present in uniform should render the military salute. When not in uniform, men should remove the headdress with the right hand holding it at the left shoulder, the hand being over the heart. Men without hats should salute in the same manner. Aliens should stand at attention. Women should salute by placing the right hand over the heart. The salute to the flag in the moving column should be rendered at the moment the flag passes. (June 22, 1942, ch. 435, § 5, as amended Dec. 22, 1942, ch. 806, § 5, 56 Stat. 1077.)

AMENDMENTS

1942—Act Dec. 22, 1942, cited to text, substituted "military salute," for "right-hand salute" in second sentence, "should salute in the same manner," for "merely stand at attention" in fourth sentence, and added fifth sentence.

§ 178. Same; modification of rules and customs by President.

Any rule or custom pertaining to the display of the flag of the United States of America, set forth in sections 171–178 of this title, may be altered, modified, or repealed, or additional rules with respect thereto may be prescribed, by the Commander in Chief of the Army and Navy of the United States, whenever he deems it to be appropriate or desirable; and any such alteration or additional rule shall be set forth in a proclamation. (June 22, 1942, ch. 435, § 8, 56 Stat. 380, as amended Dec. 22, 1942, ch. 806, § 8, 56 Stat. 1077.)

AMENDMENTS

1942—Act Dec. 22, 1942, cited to text, reenacted section without change.

§ 179. Design for service flag; persons entitled to display flag.

The Secretary of War is authorized and directed to approve a design for a service flag, which flag may be displayed in a window of the place of residence of persons who are members of the immediate family

of a person serving in the armed forces of the United States during the current war. (Oct. 17, 1942, ch. 615, § 1, 56 Stat. 796.)

§ 180. Design for service lapel button; persons entitled to wear button.

The Secretary of War is also authorized and directed to approve a design for a service lapel button, which button may be worn by members of the immediate family of a person serving in the armed forces of the United States during the current war. (Oct. 17, 1942, ch. 615, § 2, 56 Stat. 796.)

§ 181. Approval of designs by Secretary of War; license to manufacture and sell; penalties.

Upon the approval by the Secretary of War of the design for such service flag and service lapel button, he shall cause notice thereof, together with a description of the approved flag and button, to be published in the Federal Register. Thereafter any person may apply to the Secretary of War for a license to manufacture and sell the approved service flag, or the approved service lapel button, or both. Any person, firm, or corporation who manufactures any such service flag or service lapel button without having first obtained such a license, or otherwise violates sections 179–182 of this title, shall, upon conviction thereof, be fined not more than $1,000. (Oct. 17, 1942, ch. 615, § 3, 56 Stat. 796.)

§ 182. Rules and regulations.

The Secretary of War is authorized to make such rules and regulations as may be necessary to carry out the provisions of sections 179–182 of this title. (Oct. 17, 1942, ch. 615, § 4, 56 Stat. 796.)

TITLE 37.—PAY AND ALLOWANCES (ARMY, NAVY, MARINE CORPS, COAST GUARD, COAST AND GEODETIC SURVEY, AND PUBLIC HEALTH SERVICE)

Chap. Sec.
2. Readjusted Pay and Allowances (New)..... 101
3. Wartime Allowances to Servicemen's Dependents (New)..... 201

CROSS REFERENCES

Wartime pay and allowances generally, see section 1001 et seq. of Appendix to Title 50, War.

Chapter 1.—GENERAL PROVISIONS

Sec.
16a. Enlistment allowances during war or national emergency for enlisted men of the Marine Corps, Navy, and Coast Guard (New).
17a. Retainer pay or retired pay of enlisted men transferred to the Fleet Reserve prior to October 1, 1940 (New).
18a. Longevity credit for service since June 30, 1925, by warrant officers and enlisted men of Naval and Marine Corps Reserves and National Guard (New).
29b. Increase of pay of officers, warrant officers, and enlisted men engaged on parachute duty (New).

§§ 1–3, 4. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Present provisions on the subject of these sections are contained in section 101 of this title.

§ 4a. Service to be counted in computing pay; service in different services.

CODIFICATION

Section has been eliminated from the Code. Present provisions on this subject are contained in section 101 of this title.

§§ 5–8. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Present provisions on the subject of these sections are contained in following sections of this title: § 5 in §§ 101, 108; § 6 in § 102; § 7 in § 103; § 8 in § 104.

§ 8a. "Children" defined.

CODIFICATION

Section has been eliminated from the Code. Section 8 of this title, for purposes of which this section defined "children", has been repealed.

Present provisions defining "children" are contained in section 104 of this title.

§ 9. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Present provisions on this subject are contained in section 105 of this title.

§ 9a. Value of subsistence allowance.

CODIFICATION

Section has been eliminated from the Code. Section 9 of this title, for purposes of which this section fixed the value of a subsistence allowance, has been repealed.

Present provisions fixing the value of a subsistence allowance are contained in section 105 of this title.

§ 10. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Present provisions on this subject are contained in section 106 of this title.

§ 10a. Room rate for computing rental allowance.

CODIFICATION

Section has been eliminated from the Code. Section 10 of this title, for purposes of which this section fixed the monetary value of a room allowance, has been repealed.

Present provisions concerning rental allowances are contained in section 106 of this title.

§§ 11–16. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Present provisions on the subject of these sections are contained in following sections of this title: § 11, omitted; § 12 in § 107; § 13 in §§ 108–110; § 13a in § 109; § 14 in §§ 108, 109; § 14a in § 109; § 15 in § 109; § 16 in §§ 110, 111.

§ 16a. Enlistment allowances during war or national emergency for enlisted men of the Marine Corps, Navy, and Coast Guard.

During war, or a national emergency declared by the President to exist, an enlistment allowance, equal in amount to that provided for enlisted men of the Marine Corps by section 13 of this title, and by section 16 of this title for enlisted men of the Navy and Coast Guard, and to be in addition to the enlistment allowance so provided, shall be paid to every honorably discharged enlisted man of the Navy, Marine Corps, and Coast Guard who reenlists, within twenty-four hours after such discharge, on board the ship or at the station, Marine barracks, or other naval, Marine Corps, or Coast Guard activity from which he was last discharged. (Aug. 18, 1941, ch. 364, § 2, 55 Stat. 629.)

SUSPENSION DURING PRESENT WAR

Suspension of this section during present war and for six months thereafter, see section 110 of this title.

CROSS REFERENCES

Enlistment allowances generally, see section 110 of this title.

§ 17. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

§ 17a. Retainer pay or retired pay of enlisted men transferred to the Fleet Reserve prior to October 1, 1940.

Enlisted men of the Navy and Marine Corps who were transferred to the Fleet Reserve prior to October 1, 1940, after completion of sixteen or twenty years of service, and all such transferred members of the Fleet Reserve who were subsequently retired prior to October 1, 1940, shall, from and after October 1, 1940, be entitled to retainer pay or retired pay computed on the basis of the increased rates of base

pay and longevity pay provided for enlisted men by section 312 of Appendix of Title 50: *Provided*, That nothing in this Act shall operate to reduce the pay now being received by any such enlisted men. (Aug. 21, 1941, ch. 390, 55 Stat. 656.)

§ 18. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

§ 18a. Longevity credit for service since June 30, 1925, by warrant officers and enlisted men of Naval and Marine Corps Reserves and National Guard.

Hereafter warrant officers and enlisted men of the Naval Reserve, Marine Corps Reserve, and the National Guard of the United States shall be credited with longevity for pay purposes on the basis of full time for all service since June 30, 1925, both active and inactive, in the Naval Reserve, Marine Corps Reserve, and the National Guard: *Provided*, That warrant officers and enlisted men of the National Guard of the United States shall not be credited for this purpose with time served in the inactive National Guard not in the active Federal service. (May 4, 1942, ch. 282, § 1, 56 Stat. 266.)

§ 19. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Former section 19 was amended by act Nov. 21, 1941, ch. 498, 55 Stat. 781.

Present provisions on the subject of former section 19 are contained in sections 108 and 110 of this title.

AMENDMENTS

1941—Section was amended by act Nov. 21, 1941, ch. 498, 55 Stat. 781.

§ 19a. Money allowance for quarters to certain enlisted men of Army not provided quarters for dependents.

CODIFICATION

Section has been eliminated from the Code. Present provisions on this subject are contained in section 110 of this title.

§§ 20–21. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Present provisions on the subject of these sections are contained in section 12 of this title.

§ 21a. "Children" defined.

CODIFICATION

Section has been eliminated from the Code. Section 21 of this title, for purposes of which this section defined "children", has been repealed.

Present provisions defining "children" are contained in section 104 of this title.

§§ 22–26. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Section 22: present provisions on this subject are contained in section 113 of this title.

Section 23 was from act June 10, 1922, ch. 212, § 14, 42 Stat. 631, 632, as affected by act Sept. 16, 1940, 3:08 p. m., E. S. T., ch. 720, § 12 (c), 54 Stat. 895. Other provisions relating to allowances to officers and warrant officers of the National Guard and Reserve forces while at encampments, schools, etc., and on active duty were contained in act Mar. 4, 1923, ch. 281, § 1, 42 Stat. 1507. Present provisions on these subjects are contained in section 114 of this title.

Section 26 was amended by act June 25, 1941, ch. 252, §§ 1, 2, 55 Stat. 263. Present provisions on the subject of this section are contained in section 115 of this title.

§§ 27–29. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Present provisions on the subject of these sections are contained in sections 116, 117, and 118, respectively, of this title.

§ 29a. Suspension or reduction of extra pay while on flying duty.

CROSS REFERENCES

Flying pay, see section 118 of this title.

§ 29b. Increase of pay of officers, warrant officers, and enlisted men engaged on parachute duty.

Section, from act June 3, 1941, ch. 166, 55 Stat. 240, has been eliminated from the Code. Present provisions on this subject are contained in section 118 of this title.

§§ 30, 31. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Present provisions on the subject of section 31 are contained in section 119 of this title.

Chapter 2.—READJUSTED PAY AND ALLOWANCES (New)

Sec.
101. Commissioned officers below brigadier general, rear admiral, and assistant to Surgeon General; base pay; longevity pay.
102. Sea or foreign duty of personnel; increase of base pay.
103. National Guard and Reserve forces entitled to Federal pay; pay; longevity pay; fractions of months.
104. Definitions; "dependent"; "children".
105. Commissioned officers below brigadier general or equivalent; subsistence allowance.
106. Same; rental allowance.
107. Brigadier generals or equivalents and higher officers; base pay; subsistence, rental, and personal money allowances.
108. Warrant officers; base pay; rental and subsistence allowances; longevity pay; maximum pay and allowances.
109. Enlisted men; base pay; longevity pay.
110. Same; quarters and subsistence allowance; subsistence for pilots; commutation of rations; dependent's quarters allowance; absence from station; reenlistment allowance; clothing.
111. Same; Philippine Scouts; Navy insular force.
112. Travel by personnel, Reserve and National Guard personnel, and dependents; transportation, allowances, etc.
112a. Same; per diem allowance for Army officers and warrant officers traveling between places in same vicinity and without regard to length of time away from posts (New).
113. Nurses, etc., of Army and Navy; base pay; rental and subsistence allowances; retired pay.
114. Reserve forces on active duty and National Guard; pay and allowances.
115. Retired personnel and members of Fleet Reserve and Fleet Marine Corps Reserve; retired pay, retainer pay, or equivalent pay; active duty pay.
116. Enlisted men; additional pay for special qualification in use of arms.
117. Cadets and midshipmen; pay and allowances.
118. Flying and parachute duty by personnel, Reserve Forces, and National Guard; additional pay.
118a. Number of naval officers entitled to increased pay for aerial flights.
119. Effect of enactment of chapter; pay, etc., of existing personnel, Reserves, etc.; repeals; substitution of new pay, etc., in existing laws.
120. Reports by Secretaries of War and Navy of civilians commissioned in Army and Navy.

§ 101. Commissioned officers below brigadier general, rear admiral, and assistant to Surgeon General; base pay; longevity pay.

For the purpose of computing the annual pay of the commissioned officers of the Regular Army and Marine Corps below the grade of brigadier general; of the Navy, the Coast Guard, and the Coast and Geodetic Survey below the grade of rear admiral; and of the Public Health Service below the grade of assistant to the Surgeon General, pay periods are prescribed, and the base pay for each is fixed as follows:

The first period, $1,800; the second period, $2,000; the third period, $2,400; the fourth period, $3,000; the fifth period, $3,500; and the sixth period, $4,000.

The pay of the sixth period shall be paid to colonels of the Army, captains of the Navy, and officers of corresponding grade; to lieutenant colonels of the Army, commanders of the Navy, and officers of corresponding grade, and lieutenant commanders of the line and Engineer Corps of the Coast Guard, who have completed thirty years' service; and to the Chief of Chaplains of the Army when not holding rank above that of colonel.

The pay of the fifth period shall be paid to lieutenant colonels of the Army, commanders of the Navy, and officers of corresponding grade who are not entitled to the pay of the sixth period; and to majors of the Army, lieutenant commanders of the Navy, and officers of corresponding grade, who have completed twenty-three years' service.

The pay of the fourth period shall be paid to majors of the Army, lieutenant commanders of the Navy, and officers of corresponding grade who are not entitled to the pay of the fifth period; to captains of the Army, lieutenants of the Navy, and officers of corresponding grade, who have completed seventeen years' service.

The pay of the third period shall be paid to captains of the Army, lieutenants of the Navy, and officers of corresponding grade who are not entitled to the pay of the fourth period; to first lieutenants of the Army, lieutenants (junior grade) of the Navy, and officers of corresponding grade, who have completed ten years' service.

The pay of the second period shall be paid to first lieutenants of the Army, lieutenants (junior grade) of the Navy, and officers of corresponding grade who are not entitled to the pay of the third period; and to second lieutenants of the Army, ensigns of the Navy, and officers of corresponding grade, who have completed five years' service; and to contract surgeons serving full time.

The pay of the first period shall be paid to all other officers whose pay is provided for in this section.

Officers of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service temporarily appointed to higher grades or ranks shall, for the purposes of this chapter, be considered officers of such grades or ranks while holding such temporary appointments.

Every officer paid under the provisions of this section shall receive an increase of 5 per centum of the base pay of his period for each three years of service up to thirty years.

* * * * *

In computing the service for all pay purposes of officers paid under the provisions of this section, such officers shall be credited with full time for all periods during which they have held commissions as officers of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service, or in the Organized Militia prior to July 1, 1916, or in the National Guard, or in the National Guard Reserve, or in the National Guard of the United States, or in the Officers' Reserve Corps, or in the Naval Militia, or in the National Naval Volunteers, or in the Naval Reserve force, Naval Reserve, Marine Corps Reserve force, Marine Corps Reserve, Coast Guard Reserve, and the Reserve Corps of the Public Health Service, or in the Philippine Scouts, or in the Philippine Constabulary, and service of Coast and Geodetic Survey officers authorized in section 854a (b) of Title 33: *Provided*, That for officers in service on June 30, 1922, there shall be included in the computation, in addition to the service set forth above, all service which was then counted in computing longevity pay, and service as a contract surgeon serving full time. Longevity pay for officers of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service shall be based on the total of all service in any or all of said services which is authorized to be counted for longevity pay purposes under the provisions of this chapter or as may otherwise be provided by law.

The provisions of this chapter shall apply equally to those persons serving, not as commissioned officers in the Army or in the Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service, but whose pay under existing law is an amount equivalent to that of a commissioned officer of one of the above grades, those receiving the pay of colonel, lieutenant colonel, major, captain, first lieutenant, and second lieutenant, being classified as in the sixth, fifth, fourth, third, second, and first periods, respectively. (June 16, 1942, ch. 413, § 1, 56 Stat. 359, as amended Dec. 2, 1942, ch. 669, § 1, 56 Stat. 1037.)

AMENDMENTS

1942—Act Dec. 2, 1942, cited to text, amended eleventh par. of section generally. Said par. read as follows: "For officers appointed on and after July 1, 1922, no service shall be counted for purposes of pay except active commissioned service under a Federal appointment and commissioned service in the National Guard when called out by order of the President and service authorized in section 854a (b) of Title 33. For officers in the service on June 30, 1922, there shall be included in the computation all service which was then counted in computing longevity pay, and service as a contract surgeon serving full time; and also 75 per centum of all other periods of time during which they have held commissions as officers of the Organized Militia between January 21, 1903, and July 1, 1916, or of the National Guard, the Naval Militia, or the National Naval Volunteers since June 3, 1916, shall be included in the computation. Longevity pay for officers in the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service shall be based on the total of all service in any or all of said services which is authorized to be counted for longevity pay

purposes under the provisions of this chapter or as may otherwise be provided by law."

EFFECTIVE DATE

Section 4 of act Dec. 2, 1942, cited to text, provided as follows: "This Act shall become effective as of June 1, 1942, but no back pay or allowances for any period prior to such date shall accrue by reason of the enactment of this Act."

Section 19 of act June 16, 1942, cited to text, contained the following sentence in addition to those provisions thereof constituting section 119 of this title: "The provisions of this Act (Title 37, §§ 101–120) shall become effective as of June 1, 1942."

SHORT TITLE OF CHAPTER

Section 21 of act June 16, 1942, cited to text, provided as follows: "This Act (Title 37, §§ 101–120) may be cited as the 'Pay Readjustment Act of 1942'."

PRIOR LAW

Provisions on the subject of this section were contained in act Mar. 6, 1920, ch. 94, § 1, 41 Stat. 507; in act May 18, 1920, ch. 190, § 11, 41 Stat. 603; and in act June 10, 1922, ch. 212, § 1, 42 Stat. 625, as amended May 23, 1928, ch. 715, 45 Stat. 719; May 28, 1928, ch. 819, 45 Stat. 788; Feb. 16, 1929, ch. 221, § 1, 45 Stat. 1187.

CROSS REFERENCES

Employment and pay of internes, see section 761 of Appendix to Title 50, War.

§ 102. Sea or foreign duty of personnel; increase of base pay.

The base pay of any enlisted man, warrant officer, or nurse (female) in the military or naval forces of the United States shall be increased by 20 per centum and the base pay of any commissioned officer of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service shall be increased by 10 per centum for any period of service while on sea duty as such duty may be defined by the head of the Department concerned, or duty in any place beyond the continental limits of the United States or in Alaska, which increases in pay shall be in addition to pay and allowances otherwise authorized: *Provided,* That the per centum increases herein authorized shall be included in computing increases in pay for aviation and submarine duty: *Provided further,* That this section shall be effective from December 7, 1941, and shall cease to be in effect twelve months after the termination of the present war is proclaimed by the President. (June 16, 1942, ch. 413, § 2, 56 Stat. 360.)

PRIOR LAW

Provisions on this subject were contained in act Mar. 7, 1942, ch. 166, § 18, 56 Stat. 148. Provisions forbidding increased compensation to commissioned officers because of field or sea duty were contained in act June 10, 1922, ch. 212, § 2, 42 Stat. 627.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

§ 103. National Guard and Reserve forces entitled to Federal pay; pay; longevity pay; fractions of months.

When officers of the National Guard or of the Reserve forces of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service, including Reserve officers, are authorized by law to receive Federal pay, except armory drill and administrative function pay, they shall receive pay as provided in section 101 of this title, and in computing their service for pay they shall be credited with full time for all periods during which they have held commissions as officers of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service, or in the Organized Militia prior to July 1, 1916, or in the National Guard, or in the National Guard Reserve, or in the National Guard of the United States, or in the Officers Reserve Corps, or in the Naval Militia, or in the National Naval Volunteers, or in the Naval Reserve Force, Naval Reserve, Marine Corps Reserve Force, Marine Corps Reserve, Coast Guard Reserve, and the Reserve Corps of the Public Health Service, or in the Philippine Scouts, or in the Philippine Constabulary, and service authorized in section 854a (b) of Title 33.

Members of the Reserve forces of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service who shall become entitled to Federal pay for a continuous period of less than one month at the rates fixed for the regular services shall receive such pay for each day of such period, and the thirty-first day of a calendar month shall not be excluded from the computation.

Payments authorized under the provisions of the preceding paragraph may include the entire amount lawfully accruing to such persons as pay, allowances, and mileage on account of such service, and, including pay and mileage for their return home, may be paid to them during said period and prior to their departure from the camp or other place at which such service is performed. (June 16, 1942, ch. 413, § 3, 56 Stat. 360, as amended Dec. 2, 1942, ch. 669, § 2, 56 Stat. 1037.)

AMENDMENTS

1942—Act Dec. 2, 1942, cited to text, amended first paragraph generally, which formerly read as follows: "When officers of the National Guard or of the Reserve forces of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service, including Reserve officers, are authorized by law to receive Federal pay, those serving in grades corresponding to those of colonel, lieutenant colonel, major, captain, first lieutenant, and second lieutenant of the Army shall receive the pay of the sixth, fifth, fourth, third, second, and first periods, respectively, unless entitled to the pay of a higher period under the provisions of section 114 of this title. Such officers whenever entitled to Federal pay, except armory drill and administrative function pay, shall receive as longevity pay, in addition to base pay, an increase thereof at the per centum and time rates up to thirty years provided in section 101 of this title. In computing the increase of pay for each period of three years' service, such officers shall be credited with full time for all periods during which they have held commissions as officers of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service, or in the Organized Militia prior to July 1, 1916, or in the National Guard, National Guard of the United States, or in the Officers Reserve Corps, or in the Naval Militia, or in the National Naval Volunteers, or in the Naval Reserve force, Naval Reserve, Marine Corps Reserve force, Marine Corps Reserve, Coast Guard Reserve, and the Reserve Corps of the Public Health Service, when confirmed in grade and qualified for all general service."

PRIOR LAW

Provisions on this subject were contained in act June 10, 1922, ch. 212, § 3, 42 Stat. 627, as amended May 31, 1924,

ch. 224, § 1, 43 Stat. 250; in act June 30, 1922, ch. 253, title I, 42 Stat. 749, as amended Mar. 4, 1923, ch. 281, § 3, 42 Stat. 1508; May 11, 1926, ch. 288, 44 Stat. 531; and in act Sept. 14, 1922, ch. 307, § 3, 42 Stat. 841.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

See note under section 101 of this title.

§ 103a. Computation of service for pay; service required to be included; maximum limitations.

During the existence of any war declared by Congress and for six months immediately following the termination of such war, in computing the service for all pay purposes of officers paid under the provisions of sections 101 and 103 of this title, such officers, in addition to the time required to be credited by such sections, shall be credited with full time for all periods during which they were enlisted or held appointments as warrant officers or Army field clerks or as commissioned warrant officers of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service, or in the Regular Army Reserve, or in the organized Militia prior to July 1, 1916, or in the National Guard, or in the National Guard Reserve, or in the National Guard of the United States, or in the enlisted Reserve Corps, or in the Naval Militia, or in the National Naval Volunteers, or in the Naval Reserve Force, Naval Reserve, Marine Corps Reserve force, Marine Corps Reserve, Coast Guard Reserve, and the Reserve Corps of the Public Health Service, or in the Philippine Scouts, or in the Philippine Constabulary. The provisions of this section shall not be construed to permit any commissioned officer to receive pay and allowances in excess of the maximum limitations imposed upon the total pay and allowances of any rank or grade by any of the provisions of this chapter. (June 16, 1942, ch. 413, § 3A, as added Dec. 2, 1942, ch. 669, § 3, 56 Stat. 1037.)

EFFECTIVE DATE

See note under section 101 of this title.

§ 104. Definitions; "dependent"; "children".

The term "dependent" as used in sections 105–120 of this title shall include at all times and in all places a lawful wife and unmarried children under twenty-one years of age. It shall also include the father or mother of the person concerned provided he or she is in fact dependent on such person for his or her chief support: *Provided,* That the term "children" shall be held to include stepchildren and adopted children when such stepchildren or adopted children are in fact dependent upon the person claiming dependency allowance. (June 16, 1942, ch. 413, § 4, 56 Stat. 361.)

PRIOR LAW

Provisions on this subject were contained in acts June 10, 1922, ch. 212, § 4, 42 Stat. 627; Feb. 21, 1929, ch. 288, 45 Stat. 1254.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

§ 105. Commissioned officers below brigadier general or equivalent; subsistence allowance.

Each commissioned officer on the active list, or on active duty, below the grade of brigadier general or its equivalent, in the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service, shall be entitled at all times, in addition to his pay, to a money allowance for subsistence. The value of one subsistence allowance is hereby fixed at 70 cents per day. To each officer of any of the said services receiving the base pay of the first, second, third, or sixth period the amount of this allowance shall be equal to two subsistence allowances, and to each officer receiving the base pay of the fourth or fifth period the amount of this allowance shall be equal to three subsistence allowances: *Provided,* That an officer with no dependents shall receive one subsistence allowance in lieu of the above allowances. (June 16, 1942, ch. 413, § 5, 56 Stat 361.)

PRIOR LAW

Provisions on this subject were contained in acts June 10, 1922, ch. 212, § 5, 42 Stat. 628; Apr. 9, 1935, ch. 54, title I, 49 Stat. 125.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

§ 106. Same; rental allowance.

Except as otherwise provided in this section, each commissioned officer below the grade of brigadier general or its equivalent, in the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service, while either on active duty or entitled to active-duty pay shall be entitled at all times to a money allowance for rental of quarters.

To an officer having a dependent, receiving the base pay of the first period the amount of said allowance shall be $60 per month, to such an officer receiving the base pay of the second period the amount of this allowance shall be $75 per month, to such an officer receiving the base pay of the third period the amount of this allowance shall be $90 per month, to such an officer receiving the base pay of the fourth period the amount of this allowance shall be $105 per month, and to such an officer receiving the base pay of the fifth or sixth period the amount of this allowance shall be $120 per month.

To an officer having no dependents, receiving the base pay of the first period the amount of said allowance shall be $45 per month, to such an officer receiving the base pay of the second period the amount of said allowance shall be $60 per month, to such an officer receiving the base pay of the third period the amount of said allowance shall be $75 per month, to such an officer receiving the base pay of the fourth period the amount of said allowance shall be $90 per month, and to such an officer receiving the base pay of the fifth or sixth period the amount of said allowance shall be $105 per month.

No rental allowance shall accrue to an officer having no dependents while he is on field or sea duty, nor shall any rental allowance accrue to an officer with or without dependents who is assigned quarters at his permanent station unless a competent superior

authority of the service concerned certifies that such quarters are not adequate for the occupancy of the officer and his dependents, if any: *Provided*, That an officer although furnished with quarters shall be entitled to rental allowance as authorized in this section if by reason of orders of competent authority his dependents are prevented from occupying such quarters.

Regulations in execution of the provisions of this section shall be made by the President and shall, whenever practicable, in his judgment, be uniform for all of the services concerned, including adjunct forces thereof. (June 16, 1942, ch. 413, § 6, 56 Stat. 361.)

PRIOR LAW

Provisions on this subject were contained in act June 10, 1922, ch. 212, § 6, 42 Stat. 628, as amended May 31, 1924, ch. 224, § 2, 43 Stat. 250; and in act Apr. 9, 1935, ch. 54, title I, 49 Stat. 125.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

EX. ORD. NO. 9255. REGULATIONS GOVERNING THE PAYMENT OF RENTAL ALLOWANCES TO CERTAIN OFFICERS

Ex. Ord. No. 9255, Oct. 13, 1942, 7 F. R. 8333, provided:

By virtue of and pursuant to the authority vested in me by section 6 of the Pay Readjustment Act of 1942, approved June 16, 1942 (Public Law 607—77th Cong.) (this section) I hereby prescribe the following regulations governing the payment of rental allowances to officers of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service, including adjunct forces thereof.

I. *Definitions.*—As used in these regulations or in regulations prescribed pursuant hereto:

(a) The terms "on active duty" and "entitled to active-duty pay", shall apply to an officer while on the active list or while required to perform duty in accordance with law for which he is entitled to active-duty pay: *Provided*, That such terms shall not apply to any officer while absent from duty under conditions which, under the laws governing the particular service concerned, would prevent him from receiving full pay.

(b) The term "field duty" shall mean service, under orders, with troops operating against an enemy, actual or potential.

(c) The term "sea duty" shall mean service at sea by an officer on a vessel under orders (1) requiring the officer to report for duty on board a designated vessel or (2) assigning him to duty in command of vessels or as a member of the staff of an officer in command of vessels: *Provided*, That the officer concerned is not during the same period required to render service on shore of a character determined by the department concerned to be paramount to the duty which he is required to render at sea.

(d) The term "permanent station" shall mean the place on shore where an officer is assigned to duty, or the home yard or the home port of a vessel on board which an officer is required to perform duty, under orders in each case which do not in terms provide for the termination thereof; and any station on shore or any receiving ship where an officer in fact occupies with dependents public quarters assigned to him without charge shall also be deemed during such occupancy to be his permanent station.

(e) The terms "competent superior authority" and "competent authority" shall mean the officer required by regulations of the department concerned to assign public quarters.

(f) The term "dependent" shall include at all times and in all places a lawful wife and unmarried children under twenty-one years of age. It shall also include the father or mother of the person concerned provided he or she is in fact dependent upon such person for his or her chief support: *Provided*, That the term "children" shall be held to include stepchildren and adopted children when such stepchildren or adopted children are in fact dependent upon the person claiming dependency allowance.

II. *Assignment of quarters.*—(a) The assignment of quarters to an officer shall consist of the designation in accordance with regulations of the department concerned of quarters controlled by the Government for occupancy without charge by the officer and his dependents, if any.

(b) No officer who, when adequate quarters are not available for assignment to him at his permanent station, is permitted or required personally to occupy inadequate quarters at such station shall so occupy more than one room and a bath.

(c) Any unassigned quarters at a post, yard, or station may, with the permission of competent superior authority and so long as not needed for assignment to officers on permanent duty thereat, be occupied by officers not permanently stationed thereat, but no officer unaccompanied by dependents shall be permitted to occupy as quarters at a post, yard, or station other than his permanent station more than one room and a bath.

III. *Payments.*—(a) Payment of the money allowance for rental of quarters to the officers entitled thereto shall be made periodically by appropriate disbursing officers upon submission of the evidence necessary to substantiate the payee's right to such allowance.

(b) No officer shall be paid a rental allowance for any period during which he is assigned quarters at his permanent station which have been determined to be adequate in accordance with regulations prescribed by the head of the department concerned.

IV. The head of any department concerned is authorized to prescribe such supplementary regulations not inconsistent herewith as he may deem necessary or desirable for carrying out these regulations.

This order shall supersede Executive Order No. 4063 of August 13, 1924, and shall be effective as of June 1, 1942.

§ 107. Brigadier generals or equivalent and higher officers; base pay; subsistence, rental, and personal money allowances.

The annual base pay of a brigadier general of the Army or the Marine Corps, rear admiral (lower half) of the Navy, the Coast Guard, or the Coast and Geodetic Survey, the Assistant Commandant of the Coast Guard, the Engineer in Chief of the Coast Guard, commodore of the Navy, an Assistant Director of the Coast and Geodetic Survey, and an assistant to the Surgeon General of the Public Health Service, shall be $6,000; and the annual base pay of a major general of the Army or the Marine Corps and of a rear admiral (upper half) of the Navy, the Coast Guard, or the Coast and Geodetic Survey or the Surgeon General of the Public Health Service shall be $8,000. Every such officer shall be entitled to the money allowances for subsistence and for rental of quarters authorized in sections 105 and 106 of this title for officers receiving the pay of the sixth period.

Officers of the Navy serving in the grade of vice admiral, officers of the Army serving in the grade of lieutenant general, and officers of the Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service serving in corresponding grades, shall be entitled, while so serving, to the pay and allowances of a rear admiral (upper half) and to a personal money allowance of $500 per year. Officers of the Navy serving in the grade of admiral or as Chief of Naval Operations, officers of the Army serving in the grade of general or as Chief of Staff of the Army, and officers of the Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service serving in corresponding grades,

shall be entitled, while so serving, to the pay and allowances of a rear admiral (upper half) and to a personal money allowance of $2,200 per year. (June 16, 1942, ch. 413, § 7, 56 Stat 362.)

PRIOR LAW

Provisions on this subject were contained in act June 10, 1922, ch. 212, § 18, 42 Stat. 629.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

CROSS REFERENCES

Coast and Geodetic Survey, Director's pay and allowances, see section 852a of Title 33, Navigation and Navigable Waters.

Coast Guard, Commandant's pay and allowances, see section 11 of Title 14, Coast Guard.

Major generals commanding the four Armies, pay and allowances, see section 482b of Title 10, Army.

Public Health Service, Surgeon General's pay and allowances, see section 11a of Title 42, The Public Health and Welfare.

Rear admirals entitled to pay of upper half, see section 807 of Appendix to Title 50, War.

§ 108. Warrant officers; base pay; rental and subsistence allowances; longevity pay; maximum pay and allowances.

Warrant officers (junior grade) of the Army except first mates and assistant engineers of the Army Mine Planter Service, and warrant officers of the Navy, Marine Corps, and Coast Guard, shall receive the base pay of the first period as established by section 101 of this title and shall be entitled to the money allowances for subsistence and for rental of quarters as established by sections 105 and 106 of this title for officers receiving the pay of the first period.

First mates and assistant engineers of the Army Mine Planter Service shall receive base pay at the rate of $1,950 per annum and shall be entitled to the money allowances for subsistence and for rental of quarters as established by sections 105 and 106 of this title for officers receiving the pay of the first period.

Chief warrant officers of the Army except masters in the Army Mine Planter Service, and commissioned warrant officers with less than ten years of commissioned service, of the Navy, Marine Corps, and Coast Guard, shall receive base pay at the rate of $2,100 per annum and shall be entitled to the money allowances for subsistence and for rental of quarters as established by sections 105 and 106 of this title for officers receiving the pay of the second period: *Provided*, That a commissioned warrant officer or chief warrant officer promoted from the grade of warrant officer or warrant officer (junior grade) shall suffer no reduction of pay by reason of such promotion: *Provided further*, That nothing herein contained shall be held to affect the authority of the Secretary of War to designate permanent or temporary chief warrant officers of the Army to receive the base pay and allowances of the third and fourth pay periods as provided in section 591a of Title 10.

Commissioned warrant officers of the Navy, Marine Corps, and Coast Guard with creditable records on the active list, aften ten years of commissioned service, and masters in the Army Mine Planter Service, shall receive the base pay of the third period as established by section 101 of this title and shall be entitled to the money allowances for subsistence and for rental of quarters as established by sections 105 and 106 of this title for officers receiving the pay of the third period.

Commissioned warrant officers of the Navy, Marine Corps, and Coast Guard, with creditable records on the active list, after twenty years of commissioned service, shall receive the base pay of the fourth period as established by section 101 of this title and shall be entitled to the money allowances for subsistence and for rental of quarters as established by sections 105 and 106 of this title for officers receiving the pay of the fourth period.

Every person paid under the provisions of this section shall receive an increase of 5 per centum of the base pay of his period for each three years of service, not exceeding thirty years. Such service shall be: active Federal service in the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service or Reserve components thereof; service in the active National Guard of the several States, Territories, and the District of Columbia; and service in the Naval Reserve, Marine Corps Reserve, and the Coast Guard Reserve: *Provided*, That commissioned warrant officers shall be credited only with all commissioned service in the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service including commissioned service in the Reserve components thereof and the National Guard.

When the total pay and allowances authorized by this section for any person shall exceed the rate of $458.33 per month, the amount of the allowances to which such person is entitled shall be reduced by the amount above $458.33. (June 16, 1942, ch. 413, § 8, 56 Stat. 362.)

PRIOR LAW

Provisions on this subject were contained in act June 10, 1922, ch. 212, §§ 1, 9–11, 42 Stat. 627, 629, 630, as amended Feb. 16, 1929, ch. 221, §§ 1, 3, 45 Stat. 1187; Nov. 21, 1941, ch. 498, 55 Stat. 781.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

Army Mine Planter Service, pay and allowances of temporary warrant officers, see section 277 of Title 10, Army.

Army Mine Planter Service, pay and allowances of warrant officer second assistant engineers, see section 276 of Title 10, Army.

Commissioned warrant officers of the Navy, active duty after retirement as included in phrase "with creditable records on the active list", see section 995a of Title 34, Navy.

Employment and pay of internes, see section 761 of Appendix to Title 50, War.

§ 109. Enlisted men; base pay; longevity pay.

The monthly base pay of enlisted men of the Army, Navy, Marine Corps, and Coast Guard shall be as follows: Enlisted men of the first grade, $138; enlisted men of the second grade, $114; enlisted men of the third grade, $96; enlisted men of the fourth grade, $78; enlisted men of the fifth grade, $66; enlisted men of the sixth grade, $54; and enlisted

men of the seventh grade, $50. Chief petty officers under acting appointment shall be included in the first grade at a monthly base pay of $126.

For purposes of pay enlisted men of the Army, the Navy, and the Marine Corps, and the Coast Guard shall be distributed in the several pay grades by the Secretary of War, the Secretary of the Navy, and the Secretary of the Treasury, respectively.

Every enlisted man paid under the provisions of this section shall receive an increase of 5 per centum of the base pay of his grade for each three years of service up to thirty years. Such service shall be active Federal service in the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service or Reserve components thereof; service in the active National Guard of the several States, Territories, and the District of Columbia; and service in the enlisted Reserve Corps of the Army, the Naval Reserve, the Marine Corps Reserve, and the Coast Guard Reserve. (June 16, 1942, ch. 413, § 9, 56 Stat. 363.)

PRIOR LAW

Provisions on this subject were contained in act June 10, 1922, ch. 212, §§ 9, 10, 42 Stat. 629, 630, as amended Feb. 16, 1929, ch. 221, § 3, 45 Stat. 1187; and in act Sept. 16, 1940, 3:08 p. m., E. S. T., ch. 720, § 12 (a), (b), (c), 54 Stat. 895, eff. Oct. 1, 1940.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

§ 110. Same; quarters and subsistence allowance; subsistence for pilots; commutation of rations; dependent's quarters allowance; absence from station; reenlistment allowance; clothing.

To each enlisted man not furnished quarters or rations in kind there shall be granted, under such regulations as the President may prescribe, an allowance for quarters and subsistence, the value of which shall depend on the conditions under which the duty of the man is being performed, and shall not exceed $5 per day: *Provided,* That payments of allowances for quarters and subsistence may be made in advance to enlisted men under such regulations as the President may prescribe. These regulations shall be uniform for the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service. Subsistence for pilots shall be paid in accordance with existing regulations, and rations for enlisted men may be commuted as now authorized by law.

Each enlisted man of the first, second, or third grade, in the active military, naval, or Coast Guard service of the United States having a dependent as defined in section 104 of this title, shall, under such regulations as the President may prescribe, be entitled to receive, for any period during which public quarters are not provided and available for his dependent, the monthly allowance for quarters authorized by law to be granted to each enlisted man not furnished quarters in kind: *Provided,* That such enlisted men shall continue to be entitled to this allowance although receiving the allowance provided in the first paragraph of this section if by reason of orders of competent authority his dependent is prevented from dwelling with him.

Enlisted men entitled to receive allowances for quarters or subsistence, shall continue, while their permanent stations remain unchanged, to receive such allowances while sick in hospital or absent from their permanent-duty stations in a pay status: *Provided,* That allowances for subsistence shall not accrue to such an enlisted man while he is in fact being subsisted at Government expense.

An enlistment allowance equal to $50, multiplied by the number of years served in the enlistment period from which he has last been discharged, shall be paid to every honorably discharged enlisted man of the first three grades who reenlists within a period of three months from the date of his discharge, and an enlistment allowance of $25, multiplied by the number of years served in the enlistment period from which he has last been discharged, shall be paid to every honorably discharged enlisted man of the other grades who reenlists within a period of three months from the date of his discharge: *Provided,* That the provisions of this paragraph shall not affect the provisions of section 16a of this title, section 35a of Title 14, and sections 181, 181a, 201a, 692, and 692a of Title 34: *Provided further,* That during the present war and for six months thereafter the provisions of section 16a of this title are hereby suspended.

Hereafter the President may prescribe the quantity and kind of clothing which shall be furnished annually to enlisted men of the Navy, the Coast Guard, the Naval Reserve, and the Coast Guard Reserve, and he may prescribe the amount of a cash allowance to be paid to such enlisted men in any case in which clothing is not so furnished to them. (June 16, 1942, ch. 413, § 10, 56 Stat. 363.)

PRIOR LAW

Provisions on this subject were contained in act May 11, 1908, ch. 163, 35 Stat. 110; in act June 10, 1922, ch. 212, §§ 9–11, 42 Stat. 629, 630, as amended Nov. 21, 1941, ch. 498, 55 Stat. 781; and in act Oct. 17, 1940, ch. 899, 54 Stat. 1205.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

CROSS REFERENCES

Enlistment allowances during war or national emergency, see section 16a of this title.

Quarters and subsistence allowances during sickness or absence from permanent duty station, see section 716a of Title 10, Army; section 133 of Title 14, Coast Guard; section 914 of Title 34, Navy.

§ 111. Same; Philippine Scouts; Navy insular force.

The pay and allowances of whatever nature and kind to be authorized for the enlisted men of the Philippine Scouts shall be fixed by the Secretary of War and shall not exceed or be of other classes than those now or which may hereafter be authorized by law for enlisted men of the Regular Army.

The rates of pay of enlisted men of the insular force of the Navy shall be one-half the rates of pay prescribed for enlisted men of the Navy in corresponding grades. (June 16, 1942, ch. 413, § 11, 56 Stat. 364.)

PRIOR LAW

Provisions relating to pay of insular force of the Navy were contained in act June 10, 1922, ch. 212, § 10, 42 Stat.

630. Provisions relating to pay and allowances of enlisted men of the Philippine Scouts were contained in act Feb. 2, 1901, ch. 192, § 36, 31 Stat. 757, as amended May 10, 1926, ch. 279, 44 Stat. 496.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

§ 112. Travel by personnel, Reserve and National Guard personnel, and dependents; transportation, allowances, etc.

Officers of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service, including Reserve components thereof and the National Guard, while on active duty in the Federal service, when traveling under competent orders without troops shall receive a mileage allowance at the rate of 8 cents per mile, distance to be computed by the shortest usually traveled route and existing laws providing for the issue of transportation requests to officers of the Army traveling under competent orders, and for deduction to be made from mileage accounts when transportation is furnished by the United States, are hereby made applicable to the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service, but in cases when orders are given for travel to be performed repeatedly between two or more places in the same vicinity, as determined by the head of the executive department concerned, he may, in his discretion, direct that actual and necessary expenses only be allowed. Actual expenses only shall be paid for travel under orders in Alaska and outside the limits of the United States in North America.

Unless otherwise expressly provided by law, no officer of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service shall be allowed or paid any sum in excess of expenses actually incurred for subsistence while traveling on duty away from his designated post of duty, nor any sum for such expenses actually incurred in excess of $7 per day. The heads of the executive departments concerned are authorized to prescribe per diem rates of allowance, not exceeding $6, in lieu of subsistence to officers traveling on official business and away from their designated posts of duty: *Provided,* That for travel by air under competent orders on duty without troops, under regulations to be prescribed respectively by the heads of the departments concerned, members (including officers, warrant officers, contract surgeons, enlisted men, aviation cadets, and members of the Nurse Corps) of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service, and of the legally constituted Reserves of said services while on active duty, and of the National Guard while in Federal service, or while participating in exercises, or performing duties under sections 62, 63, 64, 65, 144, 145, or 146 of Title 32, shall, in lieu of mileage or other travel allowances, be allowed and paid their actual and necessary traveling expenses not to exceed $8 per day, or, in lieu thereof, per diem allowances at rates not to exceed $6 per day.

Travel by personnel of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service, including the Reserve components thereof and the National Guard while on active duty in the Federal service, on commercial aircraft, domestic or foreign, including travel between airports and centers of population or posts of duty when incidental to travel on commercial aircraft, shall be allowed at public expense when authorized or approved by competent authority, and transportation requests for such travel may be issued upon such authorizations. Such expense shall be allowed without regard to comparative costs of transportation by aircraft with other modes of transportation.

Individuals belonging to the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service, including the National Guard and the Reserves of such services, traveling under competent orders which entitle them to transportation or transportation and subsistence as distinguished from mileage, who, under regulations prescribed by the head of the department concerned, travel by privately owned conveyance shall be entitled, in lieu of transportation by the shortest usually traveled route now authorized by law to be furnished in kind, to a money allowance at the rate of 3 cents per mile for the same distance: *Provided,* That this provision shall not apply to any person entitled to traveling expenses under sections 821–823 and 827–833 of Title 5.

When any officer, warrant officer, or enlisted man above the fourth grade, having dependents as defined in section 104 of this title, is ordered to make a permanent change of station, the United States shall furnish transportation in kind from funds appropriated for the transportation of the Army, the Navy, the Marine Corps, the Coast Guard, the Coast and Geodetic Survey, and the Public Health Service to his new station for such dependents: *Provided,* That for persons in the naval service the term "permanent station" as used in this section shall be interpreted to mean a shore station or the home yard or home port of the vessel to which the person concerned may be ordered; and a duly authorized change in home yard or home port of such vessel shall be deemed a change of station: *Provided further,* That if the cost of such transportation exceeds that for transportation from the old to the new station, the excess cost shall be paid to the United States by the officer, warrant officer, or enlisted man concerned: *Provided further,* That transportation supplied the dependents of such officer, warrant officer, or enlisted man, to or from stations beyond the continental limits of the United States, shall not be other than by Government transport, if such transportation is available as may be determined by the head of the department concerned: *Provided further,* That the personnel of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service shall have the benefit of all existing laws applying to the Army and Marine Corps for the transportation of household effects: *And provided further,* That in lieu of transportation in kind authorized by this section for dependents, the President may authorize the payment in money of amounts equal to such commercial

transportation costs for the whole or such part of the travel for which transportation in kind is not furnished when such travel shall have been completed.

The words "permanent change of station" as used in this section shall include the change from home to first station and from last station to home when ordered to active duty other than training duty, of any officer, warrant officer, nurse, or enlisted man of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service, including retired personnel and members of the Reserve components thereof, in a grade for which the transportation of dependents is authorized at Government expense, and the change from last station to home in connection with retirement, relief from active duty, or transfer to a Reserve component.

Personnel of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service performing travel on Government-owned vessels for which no transportation fare is charged shall be entitled only to reimbursement of actual and necessary expenses incurred.

The head of the department concerned may determine what shall constitute a travel status and travel without troops within the meaning of the laws governing the payment of mileage or other travel expenses. (June 16, 1942, ch. 413, § 12, 56 Stat. 364.)

PRIOR LAW

Provisions on this subject were contained in act May 18, 1920, ch. 190, § 12, 41 Stat. 604 (as modified by act June 3, 1916, ch. 134, § 4b, as added June 4, 1920, ch. 227, subch. I, § 4, 41 Stat. 761, and by act Feb. 21, 1929, ch. 288, 45 Stat. 1254); in act June 10, 1922, ch. 212, § 12, 42 Stat. 631, as amended June 1, 1926, ch. 436, 44 Stat. 680; May 29, 1928, ch. 885, 45 Stat. 975; Mar. 2, 1931, ch. 361, § 1, 46 Stat. 1461; in act Apr. 15, 1926, ch. 146, title I, 44 Stat. 259; and in act June 24, 1935, ch. 291, § 3, 49 Stat. 421.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

PER DIEM RATES UNDER ACT APRIL 28, 1942, CH. 247

Act April 28, 1942, ch. 247, title I, 56 Stat. 226, provided in part "That from the date of the approval of this Act to June 30, 1943, the Secretary of War, in prescribing per diem rates of allowance, not exceeding $6, in lieu of subsistence, for officers and warrant officers of the Army of the United States traveling on official business and away from their designated posts of duty, pursuant to the first paragraph of section 12 of the Act approved June 10, 1922 (42 Stat. 631), as amended (Title 37, § 20, is hereby authorized to prescribe such per diem rates of allowance, whether or not orders are given to such officers for travel to be performed repeatedly between two or more places in the same vicinity, and without regard to the length of time away from their designated posts of duty under such orders".

Act April 28, 1942, ch. 247, title III, 56 Stat. 235, provided in part "That from the date of the approval of this Act to June 30, 1943, the Director of Selective Service, in prescribing per diem rates of allowance, not exceeding $6, in lieu of subsistence for officers of the Army, Navy, and Marine Corps, and of the reserve components thereof, traveling on official business and away from their designated posts of duty, pursuant to the first paragraph of section 12 of the Act approved June 10, 1922 (42 Stat. 631) (Title 37, § 20), as amended, is hereby authorized to prescribe such per diem rates of allowance, whether or not orders are given to such officers for travel to be performed repeatedly between two or more places in the same vicinity, and without regard to the length of time away from their designated posts of duty under such orders."

CROSS REFERENCES

Coast Guard officers, per diem allowances, see section 137 of Title 14, Coast Guard.

Payment and settlement of mileage accounts for personnel of Navy, Marine Corps, and Coast Guard, see section 899 of Title 34, Navy.

Subsistence expenses of United States officers and employees traveling on duty, see section 74 of Title 5, Executive Departments and Government Officers and Employees.

Transportation of dependents and household effects of personnel of Army of the United States, see section 764 of Appendix to Title 50, War.

Travel without troops by officers of Army, determination of, see section 870 of Title 10, Army.

EX. ORD. NO. 9222. PAYMENT OF MONETARY ALLOWANCES IN LIEU OF TRANSPORTATION IN KIND FOR DEPENDENTS

Ex. Ord. No. 9222, Aug. 15, 1942, 7 F. R. 6511, provided:

By virtue of the authority vested in me by section 12 of the Pay Readjustment Act of 1942, approved June 16, 1942 (Public Law 607, 77th Congress), (Title 37, §§ 101–120), and as President of the United States, it is hereby ordered as follows:

1. The heads of the respective departments and establishments concerned are hereby authorized, in lieu of transportation in kind for travel of dependents of officers, warrant officers, and enlisted men above the fourth grade of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service authorized by the fifth paragraph of the said section 12 upon permanent change of station, to make payment in money of amounts equal to commercial transportation costs for the whole or such part of the travel of such dependents for which transportation in kind is not furnished when such travel shall have been completed.

2. The heads of the respective departments and establishments concerned may prescribe additional regulations not inconsistent herewith or with the terms of the said section 12 as may be necessary for carrying out the provisions of this order.

3. This order shall supersede Executive Order No. 3726, dated August 25, 1922, and shall become effective as of June 1, 1942.

§ 112a. Same; per diem allowance for Army officers and warrant officers traveling between places in same vicinity and without regard to length of time away from posts.

The Secretary of War, in prescribing per diem rates of allowance, not exceeding $6, in lieu of subsistence, for officers and warrant officers of the Army of the United States traveling on official business and away from their designated posts of duty, pursuant to the first and second paragraphs of section 112 of this title, is hereby authorized to prescribe such per diem rates of allowance, whether or not orders are given to such officers for travel to be performed repeatedly between two or more places in the same vicinity, and without regard to the length of time away from their designated posts of duty under such orders. (July 2, 1942, ch. 477, §1, 56 Stat. 614.)

CODIFICATION

This section is not a part of the Pay Readjustment Act of 1942, comprising this chapter.

§ 113. Nurses, etc., of Army and Navy; base pay; rental and subsistence allowances; retired pay.

The annual base pay of female nurses of the Army and Navy shall be as follows: During the first three years of service, $1,080; from the beginning of the

fourth year of service until the completion of the sixth year of service, $1,260; from the beginning of the seventh year of service until the completion of the ninth year of service, $1,440; from the beginning of the tenth year of service until the completion of the twelfth year of service, $1,620; from the beginning of the thirteenth year of service, $1,800.

Superintendents of the Nurse Corps shall receive pay at the rate of $2,500 a year, assistant superintendents, directors, and assistant directors at the rate of $1,500 a year, and chief nurses at the rate of $600 a year, in addition to their base pay as nurses. Nurses shall be entitled to the money allowances for subsistence and for rental of quarters as established by sections 105 and 106 of this title for officers receiving the pay of the first period.

The annual pay of a retired member of the Army Nurse Corps or the Navy Nurse Corps retired for other than physical disability shall be 3 per centum of the total annual active duty pay which she is receiving at the time of retirement multiplied by the number of complete years of service rendered prior to retirement, but not exceeding 75 per centum of such annual active-duty pay: *Provided*, That in computing the period of service for retired pay a fractional year of six months or more shall be considered a full year: *Provided further*, That for the purpose of computing eligibility for retirement and retired pay, there shall be credited active service in the Army Nurse Corps and in the Navy Nurse Corps, active service as contract nurse prior to February 2, 1901, and service as a Reserve nurse on active duty since February 2, 1901. (June 16, 1942, ch. 413, § 13, 56 Stat. 366.)

PRIOR LAW

Provisions on this subject were contained in acts June 10, 1922, ch. 212, § 13, 42 Stat. 631; May 13, 1926, ch. 289, §§ 2, 3, 44 Stat. 532.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

INCREASE OF RANK, PAY AND ALLOWANCES OF ARMY NURSE CORPS DURING PRESENT WAR

Act Dec. 22, 1942, ch. 805, § 1, 56 Stat. 1072, provided: "Hereafter, during the present war and for six months thereafter, the members of the Army Nurse Corps shall have relative rank and receive pay and money allowances for subsistence and rental of quarters, and mileage and other travel allowances, as now or hereafter provided by law, for commissioned officers, without dependents, of the Regular Army in the sixth to the first pay periods, respectively."

INCREASE OF RANK, PAY AND ALLOWANCES OF NAVY NURSE CORPS DURING PRESENT WAR

Act Dec. 22, 1942, ch. 805, § 7, 56 Stat. 1074, provided: "Hereafter, during the present war and for six months thereafter, the superintendent and all other members of the Navy Nurse Corps shall have relative rank and be entitled to receive the same pay, and money allowances for subsistence and rental of quarters, and mileage and other travel allowances as are authorized by this Act (set out in note under section 164 of Title 10) for corresponding grades and relative ranks in the Army Nurse Corps. The Secretary of the Navy is authorized to use appropriations available to the Naval Establishment to carry into effect the provisions of this section (see sections 101 and 113 of this title and 164 of Title 10)."

APPROPRIATIONS

Appropriations to effectuate increases to nurses were made available by section 5 of act Dec. 22, 1942, cited therein.

CROSS REFERENCES

Medical care of members of Army Nurse Corps during illness, see section 783 of Title 10, Army.

Transportation and traveling expenses for members of Army Nurse Corps, see section 783 of Title 10, Army.

§ 114. Reserve forces on active duty and National Guard; pay and allowances.

Officers, warrant officers, and enlisted men of the Reserve forces of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service, when on active duty in the service of the United States, shall be entitled to receive the same pay and allowances as are authorized for persons of corresponding grade and length of service in the Regular Army, Navy, Marine Corps, Coast Guard, or Public Health Service.

Officers, warrant officers, and enlisted men of the National Guard, when in the Federal service or when participating in exercises or performing the duties provided for by sections 63–65 and 144–146 of Title 32, shall receive the same pay and allowances as are authorized for persons of corresponding grade and length of service in the Regular Army.

Under such regulations as the Secretary of War may prescribe, officers of the National Guard, other than general officers, and warrant officers and enlisted men of the National Guard, shall receive compensation at the rate of one-thirtieth of the monthly pay authorized for such persons when in the Federal service, for each regular drill, period of appropriate duty, or other equivalent period of training, authorized by the Secretary of War, at which they shall have been engaged for the entire prescribed period of time: *Provided*, That such pay shall be in addition to compensation for attendance at field or coast-defense instruction or maneuvers. General officers of the National Guard shall receive $500 a year in addition to compensation for attendance at field or coast-defense instruction or maneuvers, for satisfactory performance of their appropriate duties. In addition to pay herein provided, officers of the National Guard commanding organizations less than a brigade and having administrative functions connected therewith shall, whether or not such officers belong to such organizations, receive not more than $240 a year for the faithful performance of such administrative functions under such regulations as the Secretary of War may prescribe: *Provided*, That the provisions of this paragraph shall not apply when such persons are on active duty in the Federal service. (June 16, 1942, ch. 413, § 14, 56 Stat. 367.)

PRIOR LAW

Provisions on this subject were contained in acts June 3, 1916, ch. 134, § 109, 39 Stat. 209; June 4, 1920, ch. 227; subch. I, § 47, 41 Stat. 783; June 10, 1922, ch. 212, § 14, 42 Stat. 631; Mar. 4, 1923, ch. 281, § 1, 42 Stat. 1507; June 3, 1924, ch. 244, § 3, 43 Stat. 364; Sept. 16, 1940, 3:08 p. m., E. S. T., ch. 720, § 12 (c), 54 Stat. 895, eff. Oct. 1, 1940; Oct. 14, 1940, ch. 875, § 3, 54 Stat. 1136.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

§ 115. Retired personnel and members of Fleet Reserve and Fleet Marine Corps Reserve; retired pay, retainer pay, or equivalent pay; active duty pay.

On and after June 1, 1942, retired officers, warrant officers, nurses, enlisted men, and members of the Fleet Reserve and Fleet Marine Corps Reserve shall have their retired pay, retainer pay, or equivalent pay, computed as now authorized by law on the basis of pay provided in this chapter, which pay shall include increases for all active duty performed since retirement or transfer to the Fleet Reserve or Fleet Marine Corps Reserve in the computation of their longevity pay and pay periods: *Provided*, That nothing contained in this chapter shall operate to reduce the present pay of officers, warrant officers, nurses, and enlisted men now on the retired list or drawing retainer pay, or personnel in an equivalent status in the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service. Retired officers of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service and retired warrant officers, nurses, and enlisted men of those services, shall, when on active duty, receive full pay and allowances of the grade or rank in which they serve on such active duty and, when on active duty status, shall have the same pay and allowance rights while on leave of absence or sick as officers on the active list, and, if death occurs when on active duty status, while on leave of absence or sick, their dependents shall not thereby be deprived of the benefits provided in section 903 of Title 10 and in section 943 of Title 34.

In the computation of the retired pay of officers heretofore or hereafter retired with pay at the rate of 2½, 3, or 4 per centum of the active duty pay received by them at the time of retirement multiplied by the number of years of service for which entitled to credit in the computation of their pay on the active list, not to exceed a total of 75 per centum of said active duty pay, active duty performed by such retired officers subsequent to the date of their retirement shall be counted for the purpose of computing percentage rates and increases with respect to their retired pay. The increases shall be at the rate of 2½, 3, or 4 per centum for each year of active duty and a fractional year of six months or more shall be considered a full year in computing the number of years: *Provided*, That the increased retired pay of such retired officers shall in no case exceed 75 per centum of the active duty pay as authorized by existing law.

The retired pay of any officer heretofore retired under the provisions of section 571 of Title 10, who served in any capacity as a member of the military or naval forces of the United States prior to November 12, 1918, shall be 75 per centum of his active-duty pay: *Provided*, That no back pay, allowances, or other emoluments shall be held to accrue for any period prior to June 1, 1942, as a result of the enactment of this paragraph.

The retired pay of any officer of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service who served in any capacity as a member of the military or naval forces of the United States prior to November 12, 1918, hereafter retired under any provision of law, shall, unless such officer is entitled to retired pay of a higher grade, be 75 per centum of his active duty pay at the time of his retirement. (June 16, 1942, ch. 413, § 15, 56 Stat. 367.)

PRIOR LAW

Provisions on this subject were contained in act Mar. 2, 1905, ch. 1307, 33 Stat. 831; in act June 3, 1916, ch. 134, § 40b, as added June 4, 1920, ch. 227, subch. I, § 33, 41 Stat. 777; and in act June 10, 1922, ch. 212, § 17, 42 Stat. 632, as amended May 31, 1924, ch. 224, § 6, 43 Stat. 252; May 26, 1928, ch. 787, 45 Stat. 774; June 25, 1941, ch. 252, §§ 1, 2, 55 Stat. 263.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

§ 116. Enlisted men; additional pay for special qualification in use of arms.

Under such regulations as the President may prescribe, enlisted men of the Army, Navy, Marine Corps, and Coast Guard may receive additional compensation not less than $1 nor more than $5 per month, for special qualification in the use of the arm or arms which they may be required to use. (June 16, 1942, ch. 413, § 16, 56 Stat. 368.)

PRIOR LAW

Provisions on this subject were contained in act June 10, 1922, ch. 212, § 18, 42 Stat. 632.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

§ 117. Cadets and midshipmen; pay and allowances.

Cadets at the United States Military Academy, midshipmen at the United States Naval Academy, and cadets at the Coast Guard Academy shall be entitled to pay at the rate of $780 per annum, and to allowances as now or hereafter provided by law for midshipmen in the Navy, and to transportation, including reimbursement of traveling expenses, while traveling under orders as a cadet or midshipman. (June 16, 1942, ch. 413, § 17, 56 Stat. 368.)

PRIOR LAW

Provisions on this subject were contained in act June 10, 1922, ch. 212, § 19, 42 Stat. 632.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

§ 118. Flying and parachute duty by personnel, Reserve Forces, and National Guard; additional pay.

Officers, warrant officers, nurses, and enlisted men of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service and members of the Reserve forces of such services, and the National Guard shall receive an increase of 50 per centum of their pay when by orders of competent authority they are required to participate regularly and frequently in aerial flights, and when in consequence of such orders they do participate in regular and frequent flights as defined by such Executive orders as have heretofore been, or may hereafter be, promulgated by the President: *Provided*, That when personnel of the National Guard are entitled to armory-drill pay, the increase of 50 per

centum thereof herein provided shall be based on the entire amount of such armory-drill pay to which they shall be entitled for a calendar month or fractional part thereof, and the required aerial flights may be made at ordered drills of an air-service organization, or at other times when so authorized by the President. Regulations in execution of the provisions of this paragraph shall be made by the President and shall, whenever practicable in his judgment, be uniform for all of the services concerned.

Any officer, warrant officer, or enlisted man of the Army, Navy, Marine Corps, or Coast Guard of the United States, not in flying-pay status, who is assigned or attached as a member of a parachute unit, including parachute-jumping schools, and for whom parachute jumping is an essential part of his military duty and who, under such regulations as may be prescribed by the Secretary of War, the Secretary of the Navy, or the Secretary of the Treasury, has received a rating as a parachutist or is undergoing training for such a rating shall receive, while engaged upon duty designated by the head of the department concerned as parachute duty, additional pay at the rate of $100 per month in the case of any such officer or warrant officer, and additional pay at the rate of $50 per month in the case of any such enlisted man. (June 16, 1942, ch. 413, § 18, 56 Stat. 368.)

PRIOR LAW

Provisions on this subject were contained in act June 10, 1922, ch. 212, § 20, 42 Stat. 632, as amended May 31, 1924, ch. 224, § 4, 43 Stat. 251; July 2, 1926, ch. 721, § 6, 44 Stat. 782; and in act June 3, 1941, ch. 166, 55 Stat. 240.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

CROSS REFERENCES

Per diem allowance for additional expenses of Army, Navy, and Marine Corps personnel making aerial surveys of rivers, harbors, etc., see section 306 of Title 10, Army, and section 893 of Title 34, Navy.

Suspension or modification of flying pay, see section 29a of this title.

§ 118a. Number of naval officers entitled to increased pay for aerial flights.

Increased pay for aerial flights may be paid to not more than 45 naval officers above the rank of captain (no certificate shall be required that extraordinary hazards were incurred during the period in which aerial flights are made). (Oct. 26, 1942, ch. 629, title I, § 101, 56 Stat. 991.)

CODIFICATION

This section is from title III of the Naval Appropriation Act of 1943, as contained in title I of act Oct. 26, 1942, cited to text. The word "naval" does not appear in the original act but the appropriations contained therein were limited to naval personnel.

This section is not a part of the Pay Readjustment Act of 1942, comprising this chapter.

§ 119. Effect of enactment of chapter; pay, etc., of existing personnel, Reserves, etc.; repeals; substitution of new pay, etc., in existing laws.

No person, active or retired, of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Public Health Service, including the Reserve components thereof and the National Guard, shall suffer, by reason of this chapter, any reduction in any pay, allowances, or compensation to which he was entitled upon June 1, 1942: *Provided, however,* That nothing in this chapter shall be construed to deprive any enlisted man transferred to the Fleet Reserve on or prior to June 16, 1942, or transferred from the Fleet Reserve to the retired list of the regular Navy for physical disability, of any benefits, including pay, allowances, or compensation, which he would be entitled to receive upon the completion of thirty years under laws in force on June 16, 1942.

All laws and parts of laws which are inconsistent with the provisions of this chapter, are hereby repealed: *Provided,* That Acts or parts of Acts incorporating directly, by implication, or by reference, the provisions of the Act of June 10, 1922, as amended, and not in conflict herewith, shall not be considered modified by the provisions of this chapter, except that the pay, allowances, or compensation established herein shall be substituted for the pay, allowances, or compensation set out in the Act of June 10, 1922, as amended.

No back pay or allowances for any period prior to June 1, 1942, shall accrue by reason of the enactment of this chapter. (June 16, 1942, ch. 413, § 19, 56 Stat. 369.)

REFERENCES IN TEXT

Act June 10, 1922, ch. 212, 42 Stat. 625, referred to in this section, was the Pay Readjustment Act of 1922, which was repealed by act June 16, 1942, cited to text.

CODIFICATION

Act June 16, 1942, § 19, cited to text and from which this section was taken, contained additional provisions at the beginning of the second paragraph making certain specific repeals as shown in the note below. It also contained another paragraph at the end relating to the effective date of this chapter, which paragraph is set out in note under section 101 of this title.

SPECIFIC REPEALS BY ACT JUNE 16, 1942

In addition to the provisions from which this section was taken, section 19 of act June 16, 1942, cited to text, contained provisions specifically repealing all or parts of the following Title 10, §§ 292, 332, 386 note, 633, 656, 692 note, 912, 939, 947, 957, 973a, 980, 982a, 1012, 1133 note; Title 14, §§ 163, 166; Title 33, § 859; Title 34, §§ 351 note, 357 note, 423 note, 423a, 431, 432, 641 note, 865 note, 867 note, 911 note; Title 37, §§ 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 13a, 14, 14a, 15, 16, 17, 18, 19, 20, 20a, 21, 22, 23 note, 24, 25, 26, 27, 28, 29, 30, 31; Title 38, § 26b; Title 50 Appendix, §§ 312 (a), (b), (c), 358, 1018.

PRIOR LAW

Provisions relating to effective date and repeal of inconsistent laws were contained in act June 10, 1922, ch. 212, § 22, 42 Stat. 633.

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

§ 120. Reports by Secretaries of War and Navy of civilians commissioned in Army and Navy.

Beginning June 1, 1942, the Secretary of War and the Secretary of the Navy shall every sixty days thereafter report to the Congress the name, age, legal residence, rank, branch of the service, with special qualification therefor, of each person commissioned during said period in the Army of the United States and in the Naval Establishment re-

spectively from civilian life, who prior thereto has had no commissioned military service: *Provided*, That the Secretary of War or the Secretary of the Navy shall not be required to report persons commissioned where such disclosure would in his opinion jeopardize the national interest or safety. (June 16, 1942, ch. 413, § 20, 56 Stat. 369.)

EFFECTIVE DATE

Section made effective June 1, 1942, by section 19 of act June 16, 1942, cited to text.

Chapter 3.—WARTIME ALLOWANCES TO SERVICEMEN'S DEPENDENTS (New)

Sec.
201. Right of dependents of certain enlisted men to family allowance during war and six months thereafter.
202. Composition of family allowance.
203. Classes of dependents.
204. Commencement and termination of family allowance upon request of enlisted man or dependents.
205. Amount of Government's contribution to family allowance.
206. Enlisted man's contribution; amount; apportionment among dependents.
207. Commencement and termination of family allowances; regulations.
208. Monthly allotments from pay as affected by family allowances.
209. Payment of family allowance to person on behalf of dependents.
210. Continuance of family allowance irrespective of accrual of pay; effect of imprisonment or desertion; definition of enlisted man; effect on other laws.
211. Administration of chapter; regulations; delegation of authority.
212. Determination of facts; finality; review; modification; overpayments and erroneous payments.
213. Availability of appropriations.
214. Cooperation by Director of Selective Service System.
215. Assignability of family allowances; liability to creditors, levy, etc.
216. Fraudulently obtaining or receiving funds or family allowances; penalties.
217. False statements; penalties.
218. Fraudulent acceptance of payments after termination of right; penalties.
219. Prohibition against payment of part of payments to agents or attorneys; penalties.
220. Definitions.

§ 201. Right of dependents of certain enlisted men to family allowance during war and six months thereafter.

The dependent or dependents of any enlisted man of the fourth, fifth, sixth, or seventh grades in the Army of the United States, the United States Navy, the Marine Corps, or the Coast Guard, including any and all retired and reserve components of such services, shall be entitled to receive a monthly family allowance for any period during which such enlisted man is in the active military or naval service of the United States on or after June 1, 1942, during the existence of any war declared by Congress and the six months immediately following the termination of any such war. (June 23, 1942, ch. 443, title I, § 101, 56 Stat. 381.)

SHORT TITLE OF CHAPTER

Section 1 of act June 23, 1942, cited to text, provided as follows: "This Act may be cited as the Servicemen's Dependents Allowance Act of 1942."

§ 202. Composition of family allowance.

The monthly family allowance payable under this chapter to the dependent or dependents of any such enlisted man shall consist of the Government's contribution to such allowance and the reduction in or charge to the pay of such enlisted man. (June 23, 1942, ch. 443, title I, § 102, 56 Stat. 381.)

§ 203. Classes of dependents.

The dependents of any such enlisted man to whom a family allowance is payable under the provisions of this chapter shall be divided into two classes to be known as "Class A" and as "Class B" dependents. The Class A dependents of any such enlisted man shall include any person who is the wife, the child, or the former wife divorced of any such enlisted man. The Class B dependents of any such enlisted man shall include any person who is the parent, grandchild, brother, or sister of such enlisted man and who is found by the Secretary of the department concerned to be dependent upon such enlisted man for a substantial portion of his support. (June 23, 1942, ch. 443, title I, § 103, 56 Stat. 381.)

§ 204. Commencement and termination of family allowance upon request of enlisted man or dependents.

A monthly family allowance shall be granted and paid by the United States to the Class A dependent or dependents of any such enlisted man upon written application to the department concerned made by such enlisted man or made by or on behalf of such dependent or dependents. A monthly family allowance shall be granted and paid by the United States to the Class B dependent or dependents of any such enlisted man upon written application to the department concerned made by such enlisted man, or upon written application to the department concerned made by or on behalf of such dependent or dependents in any case in which the Secretary of the department concerned finds that it is impracticable for such enlisted man to request the payment of such allowance. The payment of a monthly family allowance to any Class B dependent or dependents of any such enlisted man shall be terminated upon the receipt by the department concerned of a written request by such enlisted man that such allowance be terminated. (June 23, 1942, ch. 443, title I, § 104, 56 Stat. 381.)

§ 205. Amount of Government's contribution to family allowance.

(a) The amount of the Government's contribution to the family allowance payable to the dependent or dependents of any such enlisted man shall be the aggregate of the amount of the Government's contribution to the Class A dependent or dependents of such enlisted man and the amount of the Government's contribution to the Class B dependent or dependents of such enlisted man.

(b) The amount of the Government's contribution to the Class A dependent or dependents of such enlisted man shall be at a monthly rate of—

(1) $28, if such enlisted man has a wife but no child;

(2) $40, if such enlisted man has a wife and one child, and an additional $10 for each additional child;

(3) $20, if such enlisted man has no wife but has one child;

(4) $30, if such enlisted man has no wife but has two children, and an additional $10 for each additional child; and

(5) $20, in addition to the amounts, if any, payable under clauses (1), (2), (3), or (4) of this subsection, if such enlisted man has a former wife divorced.

(c) The amount of the Government's contribution to the Class B dependent or dependents of any such enlisted man shall be at a monthly rate of—

(1) $15, if such enlisted man has only one parent who is a Class B dependent, and an additional $5 for each grandchild, brother, or sister which such enlisted man has who is a Class B dependent, but not more than $50 in the aggregate;

(2) $25, if such enlisted man has two parents who are Class B dependents, and an additional $5 for each grandchild, brother, or sister which such enlisted man has who is a Class B dependent, but not more[1] $50 in the aggregate; and

(3) $5, if such enlisted man has no parent who is a Class B dependent, for each grandchild, brother, or sister which such enlisted man has who is a Class B dependent, but not more than $50 in the aggregate.

In any case in which the amount of the Government's contribution to the Class B dependents of any enlisted man would be greater than $50, if there were no limitation upon the aggregate amount of the Government's contribution to such dependents, the amount contributed by the Government to each such dependent shall be reduced in the same proportion as the aggregate amount of the Government's contribution to all such dependents is reduced. (June 23, 1942, ch. 443, title I, § 105, 56 Stat. 382.)

§ 206. Enlisted man's contribution; amount; apportionment among dependents.

(a) For any month for which a monthly family allowance is paid under this chapter to the dependent or dependents of any such enlisted man the monthly pay of such enlisted man shall be reduced by, or charged with, the amount of $22, and shall be reduced by, or charged with, an additional amount of $5 if the dependents to whom such allowance is payable include both Class A and Class B dependents. The amount by which the pay of any such enlisted man is so reduced or with which it is so charged shall constitute part of the monthly family allowance payable to his dependent or dependents.

(b) In any case in which the family allowance is payable to more than one dependent of any such enlisted man, the amount by which the pay of such enlisted man is reduced or with which it is charged shall be apportioned among and paid for the benefit of such dependents in the following proportions:

(1) If such dependents are all Class A dependents or are all Class B dependents, such amount shall be apportioned among such dependents in the same ratio in which they share the total Government contribution payable to them under section 205 of this title.

(2) If one or more of such dependents are Class A dependents and one or more of such dependents are Class B dependents, $22 of such amount shall be apportioned among such Class A dependents in the same ratio in which they share the total Government contribution payable to such Class A dependents under section 105 and $5 of such amount shall be apportioned among such Class B dependents in the same ratio in which they share the total Government contribution payable to such Class B dependents under section 205 of this title.

(c) Notwithstanding any other provision of this chapter, in any case in which a family allowance is granted under this chapter to a wife or a child living separate and apart from the enlisted man under a court order or a written agreement, or to a former wife divorced, the amount of the family allowance payable to such wife, child, or former wife divorced shall not exceed the amount fixed in the court order or decree or in the written agreement as the amount to be paid to such wife, child, or former wife divorced. In any case in which the application of the provisions of the preceding sentence results in a reduction in a family allowance which would otherwise be payable under this chapter, the amount by which the pay of the enlisted man is reduced or with which it is charged and the amount of the Government contribution to such family allowance may each be reduced in accordance with such regulations as may be prescribed by the Secretary of the department concerned. (June 23, 1942, ch. 443, title I, § 106, 56 Stat. 382.)

§ 207. Commencement and termination of family allowances; regulations.

Any monthly family allowance provided for by this title shall be paid for the period beginning with the day on which application therefor is filed or the day on which the dependent or dependents first become entitled thereto under section 201 of this title, whichever is later, and ending with the day on which the disbursing officer paying the allowance receives notice of a change in status of the enlisted man concerned which terminated the right of his dependent or dependents to receive such allowance or notice of the discharge from or death in the service of such enlisted man: *Provided*, That in the case of any dependent of an enlisted man in active service on June 23, 1942, if application is filed for a monthly family allowance within six months after such date or within such longer period as may be prescribed in special cases by the Secretary of the department concerned, the period for which such family allowance shall be paid shall begin with the date on which such dependent first becomes entitled thereto under section 201 of this title: *Provided further*, That the Secretary of War and the Secretary of the Navy may, by regulations prescribed by them jointly, fix the dates of commencement and termination of any such family allowance on any dates not more than one month before or one month after the dates above prescribed. Such regulations shall in no event provide for the payment of such allowances for any

[1] So in original. Probably should read "more than."

period prior to June 1, 1942, or for any period when the United States is not engaged in a war declared by Congress and which is more than six months later than the date of termination of any such war. (June 23, 1942, ch. 443, title I, § 207, 56 Stat. 383, as amended Aug. 20, 1942, ch. 554, 56 Stat. 747.)

AMENDMENTS

1942—Act Aug. 20, 1942, cited to text, struck out former last sentence providing that payment of accrued allowances should not be made until after November 1, 1942.

§ 208. Monthly allotments from pay as affected by family allowances.

In any case in which any allotment from the pay of an enlisted man is already in effect at the time a monthly family allowance becomes payable under this chapter to a dependent or dependents of such enlisted man, such allotment may be continued, modified, or discontinued in accordance with such regulations as may be prescribed by the head of the department concerned. (June 23, 1942, ch. 443, title I, § 108, 56 Stat. 383.)

§ 209. Payment of family allowance to person on behalf of dependents.

Any family allowance to which any dependent or dependents of any enlisted man is entitled under the provisions of this chapter shall be paid on behalf of such dependent or dependents to any person who may be designated by such enlisted man unless the Secretary of the department concerned determines that the person so designated is not an appropriate payee. In any case in which the Secretary of the department concerned determines that the person so designated is not an appropriate payee or in any case in which the enlisted man has not designated a payee, such allowance shall be paid on behalf of such dependent or dependents to such person as may be designated in regulations prescribed by the Secretary of the department concerned. (June 23, 1942, ch. 443, title I, § 109, 56 Stat. 384.)

§ 210. Continuance of family allowance irrespective of accrual of pay; effect of imprisonment or desertion; definition of enlisted man; effect on other laws.

(a) Any family allowance granted under the provisions of this chapter to the dependent or dependents of any enlisted man shall continue to be paid irrespective of the pay accruing to such enlisted man.

(b) In case of the desertion or imprisonment of any enlisted man to the dependent or dependents of whom a family allowance has been granted under the provisions of this chapter, the family allowance thereafter payable to such dependent or dependents and the reduction of or charge to pay of such enlisted man shall be determined in accordance with such regulations as may be prescribed by the Secretary of the department concerned.

(c) In any case in which an enlisted man is entitled to receive or to have credited to his account pay and allowances for any period under sections 1001–1018 of the Appendix to Title 50, such enlisted man shall be deemed to be an enlisted man during such period for the purposes of this chapter.

(d) Nothing contained in this chapter and section 305 (e) (1) of the Appendix to Title 50 shall be construed to modify sections 1001–1018 of the Appendix to Title 50. (June 23, 1942, ch. 443, title I, § 110, 56 Stat. 384.)

REFERENCES IN TEXT

Reference to "sections 1001–1018 of the Appendix to Title 50" appeared in act June 23, 1942, cited to text, as a reference to act March 7, 1942, ch. 168, 56 Stat. 143, which act also affected sections 691, 693, and 715 of Title 5, Executive Departments and Government Officers and Employees, and section 943 of Title 34, Navy.

CROSS REFERENCES

Enlisted man defined, see section 220 of this title.

§ 211. Administration of chapter; regulations; delegation of authority.

This chapter shall be administered by the Secretary of War in its application to enlisted men of the Army of the United States and the dependents of such enlisted men and shall be administered by the Secretary of the Navy in its application to enlisted men of the United States Navy, the Marine Corps, and the Coast Guard, and the dependents of such enlisted men. Said Secretaries are authorized to prescribe jointly or severally such regulations as they may deem necessary to enable them to carry out the provisions of this chapter and to delegate to such officers or employees of their respective departments as they may designate any of their functions under this chapter. (June 23, 1942, ch. 443, title I, § 111, 56 Stat. 384.)

§ 212. Determination of facts; finality; review; modification; overpayments and erroneous payments.

The determination of all facts, including the fact of dependency, which it shall be necessary to determine in the administration of this chapter shall be made by the Secretary of the department concerned and such determination shall be final and conclusive for all purposes and shall not be subject to review in any court or by any accounting officer of the Government. The Secretary of the department concerned may at any time on the basis of new evidence or for other good cause reconsider or modify any such determination, and may waive the recovery of any money erroneously paid under this chapter whenever he finds that such recovery would be against equity and good conscience. The General Accounting Office shall not refuse to allow credit in the accounts of any disbursing officer for any erroneous payment or overpayment made by him in carrying out the provisions of this chapter unless such erroneous payment or overpayment was made by him as the result of his gross negligence or with the intent to defraud the United States. No recovery shall be made from any officer authorizing any erroneous payment or overpayment under this chapter unless such payment was authorized by him as the result of his gross negligence or with the intent to defraud the United States. (June 23, 1942, ch. 443, title I, § 112, 56 Stat. 384.)

§ 213. Availability of appropriations.

Any appropriations heretofore or hereafter made to the department concerned for the pay of enlisted men shall be available for the payment of the family allowances payable under the provisions of this chapter. (June 23, 1942, ch. 443, title I, § 113, 56 Stat. 385.)

§ 214. Cooperation by Director of Selective Service System.

The Director of the Selective Service System is authorized and directed to cooperate with the Secretary of War and the Secretary of the Navy by providing them with such information in the possession of, or available to, the Selective Service System as may be necessary to enable them to efficiently administer the provisions of this chapter. (June 23, 1942, ch. 443, title I, § 114, 56 Stat. 385.)

§ 215. Assignability of family allowances; liability to creditors, levy, etc.

The monthly family allowances payable under the provisions of this chapter shall not be assignable; shall not be subject to the claims of creditors of any person to whom or on behalf of whom they are paid; and shall not be liable to attachment, levy, or seizure by or under any legal or equitable process whatever. (June 23, 1942, ch. 443, title I, § 115, 56 Stat. 385.)

§ 216. Fraudulently obtaining or receiving funds or family allowances; penalties.

Whoever shall obtain or receive any money, check, or family allowance under this chapter, without being entitled thereto and with intent to defraud, shall be punished by a fine of not more than $2,000, or by imprisonment for not more than one year, or both. (June 23, 1942, ch. 443, title I, § 116, 56 Stat. 385.)

§ 217. False statements; penalties.

Whoever in any claim for family allowance or in any document required by this chapter or by regulation made under this chapter makes any statement of a material fact knowing it to be false, shall be guilty of perjury and shall be punished by a fine of not more than $5,000, or by imprisonment for not more than two years, or both. (June 23, 1942, ch. 443, title I, § 117, 56 Stat. 385.)

§ 218. Fraudulent acceptance of payments after termination of right; penalties.

Any person who has been entitled to payment of a family allowance under this chapter and whose entitlement to payment of such allowance has ceased shall, if he thereafter accepts payment of such allowance with the intent to defraud, be punished by a fine of not more than $2,000, or by imprisonment for not more than one year, or both. (June 23, 1942, ch. 443, title I, § 118, 56 Stat. 385.)

§ 219. Prohibition against payment of part of payments to agents or attorneys; penalties.

No part of any amount paid pursuant to the provisions of this chapter shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with any family allowance payable under this chapter, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not less than $100 nor more than $1,000. (June 23, 1942, ch. 443, title I, § 119, 56 Stat. 385.)

§ 220. Definitions.

As used in this chapter—

(a) The term "wife" means a lawful wife.

(b) The term "former wife divorced" means a former wife divorced who has not remarried and to whom alimony has been decreed and is still payable.

(c) The term "child" includes—

(1) a legitimate child;

(2) a child legally adopted;

(3) a stepchild, if a member of the man's household, including a stepchild who continues as a member of the man's household after death of the mother or termination of the marriage; and

(4) an illegitimate child, but only if the man has been judicially ordered or decreed to contribute to such child's support; has been judicially decreed to be the putative father of such child; or, has acknowledged under oath in writing, that he is the father of such child.

(d) The term "grandchild" means a child as above defined of a child as above defined, and is limited to persons to whom the enlisted man has stood in loco parentis for a period of not less than one year prior to his enlistment or induction.

(e) The term "parent" includes father and mother, grandfather and grandmother, stepfather and stepmother, father and mother through adoption, either of the person in the service or of the spouse, and persons who, for a period of not less than one year prior to the man's enlistment or induction, stood in loco parentis to the man concerned: *Provided*, That not more than two within those named therein may be designated to receive an allowance, and in the absence of a designation by the enlisted man preference shall be given to the parent, or parents not exceeding two, who actually exercised parental relationship at the time of or most nearly prior to the date of the enlisted man's entrance into active service: *Provided further*, That if such parent or parents be not dependent or waive an allowance, preference may be extended to others within the class who at a more remote time actually supported the enlisted man prior to entrance into service.

(f) The terms "brother" and "sister" include brothers and sisters of the half blood as well as those of the whole blood, stepbrothers and stepsisters, and brothers and sisters through adoption.

(g) The terms "child", "grandchild", "brother", and "sister" are limited to unmarried persons either (1) under eighteen years of age, or (2) of any age, if incapable of self-support by reason of mental or physical defect.

(h) The terms "pay" and "base pay" means base pay and longevity pay only.

(i) The terms "man" and "enlisted man" mean any enlisted individual of the fourth, fifth, sixth, or

seventh grade in any of the services mentioned in section 201 of this title, but does not include any member of the Limited Service Marine Corps Reserve, the Philippine Army, the Philippine Scouts, the insular force of the Navy, the Samoan native guard or band of the Navy, or the Samoan reserve force of the Marine Corps.

(j) The term "department concerned" means the War Department or the Navy Department, whichever may be the appropriate one in the particular case. (June 23, 1942, ch. 443, title I, § 120, 56 Stat. 385.)

CROSS REFERENCES

Enlisted man defined, see section 210 of this title.

TITLE 38.—PENSIONS, BONUSES, AND VETERANS' RELIEF

Chapter 1.—ADMINISTRATION OF VETERANS' AFFAIRS

Sec.

Administration of provisions of section 457 of Title 10 (New).

Repeal, with limitations and exceptions, of laws existing on March 20, 1933, granting pensions and veterans' relief, see sections 717 and 718 of this title.

§ 11a–1. Employment of medical consultants.

REPEATED.—Act Apr. 5, 1941, ch. 40, § 1, 55 Stat. 120; act June 27, 1942, ch. 450, § 1, 56 Stat. 420.

§ 11a–2. Finality of Administrator's decisions on questions concerning claims for benefits or payments.

CROSS REFERENCES

Death, conclusiveness of Administrator's finding, see section 32a of this title.

§ 11a–3. Transportation of children of employees of Veterans' Administration to and from school.

REPEATED.—Act Apr. 5, 1941, ch. 40, § 1, 55 Stat. 120; act June 27, 1942, ch. 450, § 1, 56 Stat. 420.

§ 12. Administration of provisions of section 457 of Title 10.

The duties, powers, and functions incident to the administration and payment of the benefits provided in section 457 of Title 10 are hereby vested in the Veterans' Administration: *Provided,* That in the administration of the retirement pay provisions of the said statute the determination of all questions of eligibility for the benefits thereof, including all questions of law and fact relating to such eligibility, shall be made by the Secretary of War, or by someone designated by him in the War Department, in the manner, and in accordance with the standards, provided by law or regulations for Regular Army personnel: *And provided further,* That no bounty, back pay, pension, or allowance shall be held to have accrued prior to the passage of this section. (Sept. 26, 1941, ch. 425, § 2, 55 Stat. 734.)

Chapter 1A.—DISPOSITION OF DECEASED VETERANS' PERSONAL PROPERTY

SUBCHAPTER II.—DEATH WHILE INMATE OF VETERANS' ADMINISTRATION FACILITY (New)

Sec.

17. Vesting of undisposed personalty in United States as trustee for General Post Fund.
17a. Presumption from death in facility of contract for disposition of property.
17b. Sale or destruction of property; deposit of receipts in Fund.
17c. Disbursements from Fund; payment of creditors.
17d. Disposition of remainder of assets; acquisition of assets by Administrator of Veterans' Affairs.
17e. Proceedings to obtain assets by Administrator of Veterans' Affairs.
17f. Claims of right to decedents' property; filing; limitation of time; determination; payment.
17g. Notice to veterans of law.
17h. Investments of surplus moneys.
17i. Effect on other laws.
17j. Rules and regulations.

SUBCHAPTER I.—PROPERTY LEFT ON VETERANS' ADMINISTRATION FACILITY

This subchapter heading has been inserted preceding section 16 of this title.

§ 16. Personal property of deceased veterans.

CROSS REFERENCES

Death while patient or member of Veterans' Administration facility, see section 17 et seq. of this title.

SUBCHAPTER II.—DEATH WHILE INMATE OF VETERANS' ADMINISTRATION FACILITY (New)

§ 17. Vesting of undisposed personalty in United States as trustee for General Post Fund.

Effective ninety days after December 26, 1941, whenever any veteran (admitted as a veteran) shall die while a member or patient in any facility, or any hospital while being furnished care or treatment therein by the Veterans' Administration, and shall not leave surviving him any spouse, next of kin, or heirs entitled, under the laws of his domicile, to his personal property as to which he dies intestate, all such property, including money and choses in action, owned by said decedent at the time of death and not disposed of by will or otherwise, shall immediately vest in and become the property of the United States as trustee for the sole use and benefit of the General Post Fund, a trust fund prescribed by section 725s (b) (45)[1] of Title 31.

The foregoing provisions are conditions precedent to the initial, and also to the further furnishing of care or treatment by the Veterans' Administration in a facility or hospital. The acceptance of care or treatment by any veteran admitted as such to any Veterans' Administration facility or hospital after ninety days from December 26, 1941, and as well the continued acceptance of care or treatment furnished by the Veterans' Administration after said ninety days by any veteran who is then receiving the same shall constitute an acceptance of the provisions and conditions of this subchapter and have the effect of an assignment, effective at his death, of such assets in accordance with and subject to the terms and provisions of this subchapter and the regulations issued in accordance with and pursuant thereto. Section 136 of Title 24 shall be and remain in effect during such ninety-day period except as modified by sections 17b to 17i of this title, which sections shall be effective upon December 26, 1941. (June 25, 1910, ch. 384, § 1, as amended Dec. 26, 1941, ch. 634, 55 Stat. 868.)

[1] So in original. There is no subdivision of section 725s of Title 31 designated "(b)". Reference is probably intended to paragraph (45) following subsec. (a) of that section.

GENERAL HISTORY OF SUBCHAPTER

Sections 17–17j of this title were from a paragraph of section 1, the sundry civil appropriation act for the fiscal

year 1911, act June 25, 1910, ch. 384, 36 Stat. 736, as amended and designated to be sections 1–10 of that act by act Dec. 26, 1941, ch. 634, 55 Stat. 868, the enacting clause of which provided "That the Act approved June 25, 1910 (36 Stat. 736, 24 U. S. C. § 136), be amended to read as follows:". Since such act June 25, 1910, originally contained ten sections, the 1941 amendment has created a duplication in the numbering of the sections thereof.

Prior to the amendment by said act Dec. 26, 1941, the paragraph of the 1910 act in point related to the disposition of personal property of deceased members of the National Home for Disabled Volunteer Soldiers.

§ 17a. Presumption from death in facility of contract for disposition of property.

The fact of death of the veteran (admitted as such) in a facility or hospital, while being furnished care or treatment therein by the Veterans' Administration, leaving no spouse, next of kin, or heirs, shall give rise to a conclusive presumption of a valid contract for the disposition in accordance with this subchapter, but subject to its conditions, of all property described in section 17 of this title owned by said decedent at death and as to which he dies intestate. (June 25, 1910, ch. 384, § 2, as amended Dec. 26, 1941, ch. 634, 55 Stat. 869.)

Cross References

General history of subchapter, see note under section 17 of this title.

§ 17b. Sale or destruction of property; deposit of receipts in Fund.

Any assets heretofore or hereafter accruing to the benefit of the said General Post Fund, other than money, but including jewelry and other personal effects, may be sold at the times and places and in the manner prescribed by regulations to be issued by the Administrator of Veterans' Affairs. Upon receipt of the purchase price he is authorized to deliver at the place of sale, said property sold, and upon request to execute and deliver appropriate assignments or other conveyances thereof in the name of the United States, which shall pass to the purchaser such title as decedent had at date of death. The net proceeds after paying any proper sales expenses as determined by the Administrator of Veterans' Affairs shall forthwith be paid to the Treasurer of the United States to the credit of said General Post Fund; and may be disbursed as other moneys in said fund by the Division of Disbursements, Treasury Department, upon order of said Administrator: *Provided,* That articles of personal adornment which are obviously of sentimental value, shall be retained and not sold or otherwise disposed of until the expiration of five years from the date of death of the veteran, without a claim therefor, unless for sanitary or other proper reasons it is deemed unsafe to retain same, in which event they may be destroyed forthwith. Any other articles coming into possession of the Administrator of Veterans' Affairs or his representatives by virtue of this subchapter which, under regulations to be promulgated by said Administrator, are determined to be unsalable may be destroyed forthwith or at the time prescribed by regulations, or may be used for the purposes for which disbursements might properly be made from said fund, or if not usable, otherwise disposed of in accordance with regulations. (June 25, 1910, ch. 384, § 3, as amended Dec. 26, 1941, ch. 634, 55 Stat. 869.)

Cross References

General history of subchapter, see note under section 17 of this title.

§ 17c. Disbursements from Fund; payment of creditors.

Disbursements from the General Post Fund shall be made by the Division of Disbursements, Treasury Department, upon the order and within the discretion of the Administrator of Veterans' Affairs for the benefit of members and patients while being supplied care or treatment by the Veterans' Administration in any facility or hospital, and this authority is not limited to facilities or hospitals under direct administrative control of the Veterans' Administration: *Provided, however,* That there shall be paid out of the assets of the decedent so far as may be the valid claims of creditors against his estate that would be legally payable therefrom in the absence of this subchapter and without the benefit of any exemption statute, and which may be presented to the Veterans' Administration within one year from the date of death, or within the time, to the person, and in the manner required or permitted by the law of the State wherein administration, if any, is had upon the estate of the deceased veteran; and also the proper expenses and costs of administration, if any: *And provided further,* That if the decedent's estate be insolvent the distribution to creditors shall be in accordance with the laws of his domicile, and the preferences and priorities prescribed thereby shall govern, subject to any applicable law of the United States. (June 25, 1910, ch. 384, § 4, as amended Dec. 26, 1941, ch. 634, 55 Stat. 869.)

Cross References

General history of subchapter, see note under section 17 of this title.

§ 17d. Disposition of remainder of assets; acquisition of assets by Administrator of Veterans' Affairs.

The remainder of such assets or their proceeds shall become assets of the United States as trustee for said Post Fund and disposed of in accordance with this subchapter. If there be administration upon the decedent's estate such assets, other than money, upon claim therefor within the time required by law, shall be by the administrator of the estate delivered to the Administrator of Veterans' Affairs or his authorized representative, as upon final distribution; and upon the same claim there shall be paid to the Treasurer of the United States for credit to said Post Fund any such money available for final distribution. In the absence of administration, any money, chose in action, or other property of the deceased veteran held by any person shall be paid or transferred to the Administrator of Veterans' Affairs upon demand by him or his duly authorized representative, who shall deliver itemized receipt therefor. Such payment or transfer shall constitute a complete acquittance of the transferor with respect to any claims by any administrator, creditor, or next of kin of such decedent. (June 25, 1910, ch. 384, § 5, as amended Dec. 26, 1941, ch. 634, 55 Stat. 870.)

CROSS REFERENCES

General history of subchapter, see note under section 17 of this title.

§ 17e. Proceedings to obtain assets by Administrator of Veterans' Affairs.

If necessary to obtain such assets the Administrator of Veterans' Affairs, through his authorized attorneys, may bring and prosecute appropriate actions at law or other legal proceedings, the costs and expenses thereof to be paid as other administrative expenses of the Veterans' Administration. (June 25, 1910, ch. 384, § 6, as amended Dec. 26, 1941, ch. 634, 55 Stat. 870.)

CROSS REFERENCES

General history of subchapter, see note under section 17 of this title.

§ 17f. Claims of right to decedents' property; filing; limitations of time; determination; payment.

Notwithstanding the crediting to said Post Fund of the assets, or proceeds thereof, of any decedent, whether upon determination by a court or the Veterans' Administration pursuant to the provisions of section 17 of this title, any person claiming a right to such assets may within five years after the death of the decedent file a claim on behalf of himself and any others claiming with the Administrator of Veterans' Affairs who, upon receipt of due proof that any person was at date of death of the veteran entitled to his personal property, or a part thereof, under the laws of the State of domicile of the decedent, may pay out of the Post Fund, but not to exceed the net amount credited thereto from said decedent's estate less any necessary expenses, the amount to which such person, or persons, was or were so entitled, and upon similar claim any assets of the decedent which shall not have been disposed of shall be delivered in kind to the parties legally entitled thereto: *Provided,* That if any person so entitled be under legal disability at the date of death of such decedent said five-year period of limitation shall run from the termination or removal of legal disability. In the event of doubt as to entitlement the Administrator of Veterans' Affairs may cause administration or other appropriate proceedings to be instituted in any court having jurisdiction. In determining questions of fact or law involved in the adjudication of claims made under this section no judgment, decree or order entered in any action at law, suit in equity, or other legal proceeding of any character purporting to determine entitlement to said assets or any part thereof, shall be binding upon the United States or the Administrator of Veterans' Affairs or determinative of any fact or question involving entitlement to any such property or the proceeds thereof, or any part of said Post Fund, unless the Administrator of Veterans' Affairs has been seasonably served with notice and permitted to become a party to such suit or proceeding if he make request therefor within thirty days after such notice. Notice may be served in person or by registered mail upon said Administrator of Veterans' Affairs, or upon his authorized attorney in the State wherein the action or proceedings may be pending: *Provided, however,* That notice may be waived by the Administrator of Veterans' Affairs or by his authorized attorney, in which event the finding, judgment, or decree shall have the same effect as if said Administrator were a party and served with notice. Any necessary court costs or expenses if authorized by the Administrator may be paid as are other administrative expenses of the Veterans' Administration. (June 25, 1910, ch. 384, § 7, as amended Dec. 26, 1941, ch. 634, 55 Stat. 870.)

CROSS REFERENCES

General history of subchapter, see note under section 17 of this title.

§ 17g. Notice to veterans of law.

The Administrator of Veterans' Affairs shall prescribe a form of application for hospital treatment and domiciliary care which shall include notice of the provisions of this subchapter. Within ninety days after approval hereof similar notice shall be given to each veteran then receiving care in any facility or hospital as described in this subchapter: *Provided, however,* That this requirement shall be met by posting of said notice with a copy of the prescribed form in a prominent place in each building wherein patients or members are housed. (June 25, 1910, ch. 384, § 8, as amended Dec. 26, 1941, ch. 634, 55 Stat. 871.)

CROSS REFERENCES

General history of subchapter, see note under section 17 of this title.

§ 17h. Investments of surplus moneys.

Moneys in the General Post Fund not required for current disbursement may be invested and reinvested by the Secretary of the Treasury in interest-bearing obligations of the United States or in obligations guaranteed as to both principal and interest by the United States. (June 25, 1910, ch. 384, § 9, as amended Dec. 26, 1941, ch. 634, 55 Stat. 871.)

CROSS REFERENCES

General history of subchapter, see note under section 17 of this title.

§ 17i. Effect on other laws.

Any provision of law in conflict with this subchapter is modified accordingly, but nothing herein shall be construed to repeal or modify sections 450, 454a, and 556a of this title, or any amendments thereto, or sections 16–16j of this title. (June 25, 1910, ch. 384, § 10, as amended Dec. 26, 1941, ch. 634, 55 Stat. 871.)

CROSS REFERENCES

General history of subchapter, see note under section 17 of this title.

§ 17j. Rules and regulations.

The Administrator of Veterans' Affairs shall have power to issue rules or regulations necessary or appropriate to carry out the purposes of this subchapter. (June 25, 1910, ch. 384, § 11, as amended Dec. 26, 1941, ch. 634, 55 Stat. 871.)

CROSS REFERENCES

General history of subchapter, see note under section 17 of this title.

Chapter 2.—GENERAL PROVISIONS RELATING TO PENSIONS

MISCELLANEOUS PROVISIONS

Sec.
26b. Waiver of retired pay or pension by Army enlisted men; administration notices to prevent concurrent payments (New).
32a. Same; State law inapplicable; conclusiveness of Administrator's findings (New).

Repeal, with limitations and exceptions, of laws existing on March 20, 1933, granting pensions and veterans' relief, see sections 717 and 718 of this title.

MISCELLANEOUS PROVISIONS

§ 26b. Waiver of retired pay or pension by Army enlisted men; administration notices to prevent concurrent payments.

Where an enlisted man placed on the retired list under this section and sections 656, 939, 957, and 982a of Title 10 or under any provision of law would be eligible to receive pension or compensation under the laws administered by the Veterans' Administration, if he were not receiving retired pay, he may waive receipt of retired pay and allowances for the purpose of receiving such pension or compensation; and thereafter such retired enlisted man may waive receipt of such pension or compensation for the purpose of receiving retired pay and allowances. To prevent concurrent payments, when waiver of receipt of retired pay and allowances for the purpose of receiving pension or compensation is filed in the War Department that Department shall notify the Veterans' Administration of the receipt of such waiver and the effective date of the stoppage of retired pay and allowances. Similar report to the War Department shall be rendered by the Veterans' Administration, when waiver of receipt of pension or compensation is filed in the Veterans' Administration for the purpose of receiving retired pay and allowances. (June 30, 1941, ch. 263, § 4, 55 Stat. 395.)

ADMINISTRATION OF SECTION

Section 6 of act June 30, 1941, provided Secretary of War should administer the provisions of this section and sections 656, 939, 957 and 982a of Title 10, Army.

REPEALS

Act June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942, repealed "those portions of * * * the Act of June 30, 1941 (Public Law 140, Seventy-seventh Congress) (cited to text), which authorize allowances for enlisted men on the retired list".

§ 32a. Same; State law inapplicable; conclusiveness of Administrator's findings.

No State law providing for presumption of death shall be applicable to claims for benefits under laws administered by the Veterans' Administration. If satisfactory evidence is produced establishing the fact of the continued and unexplained absence of any individual from his home and family for a period of seven years, and that after diligent search no evidence of his existence after date of disappearance has been found or otherwise received, the death of such absentee as of the date of the expiration of such period may be considered as sufficiently proved: *Provided*, That, except in a suit brought pursuant to the provisions of sections 445 or 817 of this title, the finding of death made by the Administrator of Veterans' Affairs shall be final and conclusive. (June 5, 1942, ch. 351, 56 Stat. 325.)

CROSS REFERENCES

Administrator's decisions regarding benefits or payments, finality, see section 11a–2 of this title.

Chapter 3.—DISABILITY OR DEATH CAUSE DUE TO SERVICE SINCE MARCH 4, 1861

Repeal, with limitations and exceptions, of laws existing on March 20, 1933, granting pensions and veterans' relief, see sections 717 and 718 of this title.

WIDOWS, REMARRIED WIDOWS, CHILDREN AND DEPENDENTS

§ 203. Succession of dependent relatives; when dependent parents entitled.

Pensions payable to dependent parent after remarriage, see section 725 of this title.

§ 205. Widows and dependent mothers and sisters; remarriage of; restoration on renewed widowhood.

Pensions payable to dependent parent after remarriage, see section 725 of this title.

Chapter 4A.—COAST GUARD PENSIONS

Sec.
238c. Disabilities incurred between Jan. 28, 1915 and July 2, 1930 (New).
238d. Same; administrative and penal provisions; when benefits begin (New).
238e. Same; reduction of pensions under other laws (New).

CROSS REFERENCES

Repeal, with limitations and exceptions, of laws existing on March 20, 1933, granting pensions and veterans' relief, see sections 717 and 718 of this title.

§ 238a. Same; claims recognized; commencement of pension.

CROSS REFERENCES

Coast Guard pensions made applicable to disabilities incurred between Jan. 28, 1915, and July 2, 1930, see sections 238c–238e of this title.

§ 238c. Disabilities incurred between Jan. 28, 1915 and July 2, 1930.

The provisions of the laws administered by the Veterans' Administration granting pension and other benefits to veterans and their dependents are hereby extended to the officers and enlisted men of the United States Coast Guard and their dependents for disability resulting from personal injury or disease contracted in line of duty, or for aggravation of a preexisting injury or disease contracted or suffered in line of duty, when such disability was incurred in or aggravated by active service in the United States Coast Guard on or after January 28, 1915, and before July 2, 1930, and for death resulting from such injury or disease, under the same regulations and restrictions as provided by law for officers and enlisted men of the United States Coast Guard who incurred disability in line of duty on and after July 2, 1930, or who died as the result of such disability. (July 18, 1941, ch. 307, § 1, 55 Stat. 598.)

§ 238d. Same; administrative and penal provisions; when benefits begin.

The administrative, penal, and forfeiture provisions governing the granting of benefits, including accrued pension, under sections 701–721 of this title, as amended, and the Veterans Regulations promulgated thereunder, as amended, are hereby made applicable to the benefits granted under section 238c of this title: *Provided,* That in no event shall the benefits provided by section 238c be awarded for any period prior to July 18, 1941, and the date of commencement of pension granted under section 238c shall be from the date of filing application in the Veterans' Administration under such regulations as the Administrator of Veterans' Affairs may prescribe. (July 18, 1941, ch. 307, § 2, 55 Stat. 599.)

§ 238e. Same; reduction of pensions under other laws.

Sections 238c and 238d of this title shall not be construed to reduce any pension or compensation under any Act, public or private. (July 18, 1941, ch. 307, § 3, 55 Stat. 599.)

Chapter 6.—CIVIL WAR, WAR WITH MEXICO, WAR OF 1812, AND REVOLUTIONARY WAR; SERVICE AND DISABILITY PENSIONS OF VETERANS; WIDOWS, CHILDREN, DEPENDENT RELATIVES; PENSIONS TO ARMY NURSES

Repeal, with limitations and exceptions, of laws existing on March 20, 1933, granting pensions and veterans' relief, see sections 717 and 718 of this title.

WIDOWS, CHILDREN, AND DEPENDENT RELATIVES

§§ 291c, 291d.

CODIFICATION

Provisions formerly constituting section 291c, act May 23, 1928, ch. 705, § 3, 45 Stat. 715, are now set out as section 326b of this title.

Provisions formerly constituting section 291d, act May 23, 1928, ch. 705, § 4, 45 Stat. 715, are now set out as notes following sections 291a, 321b, and 326b of this title.

Chapter 6A.—CIVIL WAR VETERANS AND THEIR DEPENDENTS; PENSIONS AND EQUALIZATION OF RATES OF PENSIONS

§§ 341–341f.

Sections 341–341e, act June 9, 1930, ch. 420, §§ 1–6, are now covered by sections 33, 274, 275, 291b, 321c, and 326c, respectively, of this title.

Section 341f, act June 9, 1930, ch. 420, § 7, 46 Stat. 530, is now set out as note under sections 33, 274, 275, 291b, 321c, and 326c of this title.

Chapter 7.—WAR WITH SPAIN, PHILIPPINE INSURRECTION, AND CHINESE BOXER REBELLION; VETERANS, WOMEN NURSES, AND DEPENDENTS

GENERALLY

Sec.

357b. Rate of death pensions to dependents as of September 1, 1941 (New).

CROSS REFERENCES

Repeal, with limitations and exceptions, of laws existing on March 20, 1933, granting pensions and veterans' relief, see sections 717 and 718 of this title.

GENERALLY

§ 357b. Rate of death pensions to dependents as of September 1, 1941.

Effective on the first day of the month next following the date of enactment of this section, the rates of death compensation provided for the dependents of World War veterans by section 472b of this title, subject to the limitation contained in the last sentence of the second paragraph of said section 472b, as amended by Act of August 21, 1941, shall be payable as death pension to the dependents of veterans of the Spanish-American War, including the Philippine Insurrection and Boxer Rebellion, entitled to death pension under the provisions of paragraph IV, part I of Veterans Regulation Numbered 1 (a), as amended, and to the dependents of veterans entitled to death pension under the provisions of paragraph I (c), part II of Veterans Regulation Numbered 1 (a), as amended, where the veteran's death resulted from an injury received in line of duty in actual combat in a military expedition or military occupation. (Aug. 21, 1941, ch. 396, § 1, 55 Stat. 665.)

CROSS REFERENCES

Veterans Regulations are set out at end of Chapter 12 of this title.

§ 393. Same; pensions additional to other pensions; liability to attachment, etc.

* * * * *

The special pension allowed under this section shall not be subject to any attachment, execution, levy, tax, lien, or detention under any process whatever. (Apr. 27, 1916, ch. 88, § 3, 39 Stat. 54; June 30, 1916, ch. 194, 39 Stat. 242; May 3, 1922, ch. 177, 42 Stat. 505; July 3, 1930, ch. 863, § 2, 46 Stat. 1016.)

Chapter 10.—WORLD WAR VETERANS' RELIEF

SUBCHAPTER II.—COMPENSATION AND TREATMENT

Sec.

472b–1. Same; compensation or pension not reduced by renewable term or automatic, or National Service Life Insurance monthly payments; modification of section 472b (New).

SUBCHAPTER I.—GENERAL

§ 445. Actions on claims; jurisdiction; parties; procedure; limitation; witnesses; definitions.

CROSS REFERENCES

Death, conclusiveness of Administrator's finding generally, see section 32a of this title.

§ 461. Pay and allowances of Medical Reserve Corps officers and nurses.

REPEATED.—Act June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 387; act July 2, 1942, ch. 477, § 1, 56 Stat. 626.

§ 462. Applicability of title to Philippine Islands.

CODIFICATION

Provisions of this section are now covered by section 557 of this title.

SUBCHAPTER II.—COMPENSATION AND TREATMENT

§ 472b. Death compensation; rates.

* * * * *

Widow, age under fifty years, $38; widow, age fifty years or over, $45; widow with one child, $10 additional for such child up to ten years of age, increased to $15 from age ten (with $8 for each additional child up to ten years of age, increased to $13 from age ten) (subject to apportionment regulations); no widow but one child, $20; no widow but two children, $33 (equally divided); no widow but three children, $46 (equally divided) (with $8 for each additional child, total amount to be equally divided); dependent mother or father, $45 (or both) $25 each. As to the widow, child, or children, the total compensation payable under this section shall not exceed $83. The amount of compensation herein authorized shall be paid in the event the monthly payment of compensation under Veterans Regulation Numbered 1 (g), and the monthly payment of yearly renewable term or automatic insurance, or national service life insurance does not aggregate or exceed the amount of compensation herein authorized: *Provided,* That persons entitled to pension or compensation on account of the death, disability, or service of more than one person, if otherwise entitled, shall be paid the increased rates provided by this section. (As amended Aug. 21, 1941, ch. 396, § 2, 55 Stat. 665.)

* * * * *

AMENDMENTS

1941—Act Aug. 21, 1941, cited to text, amended last sentence of second paragraph by inserting words "or national service life insurance" before proviso and adding the latter, effective Sept. 1, 1941.

MODIFICATION

Provisions relating to monthly payments under this section being reduced by yearly renewable term or automatic, or National Service Life Insurance payments modified, see section 472b–1 of this title.

CROSS REFERENCES

Veterans' Regulations are set out at end of Chapter 12 of this title.

§ 472b–1. Same; compensation or pension not reduced by renewable term or automatic, or National Service Life Insurance monthly payments; modification of section 472b.

Effective August 1, 1942, in no event shall monthly payments of yearly renewable term or automatic, or National Service Life Insurance serve to reduce amounts of compensation or pension otherwise payable under existing compensation or pension laws. Section 472b of this title is modified accordingly. (July 11, 1942, ch. 504, § 10, 56 Stat. 659.)

SUBCHAPTER III.—INSURANCE

§ 512. Term insurance; when terminated; conversion to elected policies; payment.

Except as provided in the second paragraph of this section, not later than July 2, 1927, all term yearly renewable insurance held by persons who were in the military service after April 6, 1917, shall be converted, without medical examination, into such form or forms of insurance as may be prescribed by regulations and as the insured may request. Regulations shall provide for the right to convert into ordinary life, twenty-payment life, endowment maturing at age sixty-two, five-year level premium term, and into other usual forms of insurance, and for reconversion of any such policies to a higher premium rate or, upon proof of good health satisfactory to the Administrator of Veterans' Affairs, to a lower premium rate, in accordance with regulations to be issued by the Administrator of Veterans' Affairs, and shall prescribe the time and method of payment of the premiums thereon, but payments of premiums in advance shall not be required for periods of more than one month each, and may be deducted from the pay or deposit of the insured or be otherwise made at his election: *Provided,* That no reconversion shall be made to the five-year level premium form of policy. *Provided further,* That at the expiration of any five-year period a five-year level-premium term policy may be renewed for a second or third or fourth five-year period at the premium rate for the attained age without medical examination; and in case the five-year period of any such policy shall have expired between January 24, 1942, and the expiration of five months after May 14, 1942, and the policy has not been continued in another form of Government insurance such policy may be renewed as of the date of its expiration on the same conditions upon payment of the back premiums within five months after May 14, 1942; and the Administrator of Veterans' Affairs shall cause notice to be mailed to the holder of any such policy of the provisions of the amendment to this amendatory proviso by the Act of May 14, 1942. (As amended May 14, 1942, ch. 314, 56 Stat. 283.)

AMENDMENTS

1942—Act May 14, 1942, cited to text, amended last proviso of first paragraph.

§ 513. Liability of United States for matured converted insurance; funds usable for payment of; reserve fund.

CROSS REFERENCES

Disability of physically disabled members of Naval and Marine Corps Reserve as traceable to hazard of military or naval service, see section 853c–6 of Title 34, Navy.

Chapter 11.—WORLD WAR VETERANS' ADJUSTED COMPENSATION

CROSS REFERENCES

Repeal, with limitations and exceptions, of laws existing on March 20, 1933, granting pensions and veterans' relief, see sections 717 and 718 of this title.

§ 612. Application for benefits; time for making; by whom made; death of veteran after application is made; regulations as to.

(b) Such application shall be made and filed on or before January 2, 1940, (1) personally by the veteran, or (2) in case physical or mental incapacity prevents the making or filing of a personal application, then by such representative of the veteran and in such manner as may be by regulations prescribed. An application made by a person other than the repre-

sentative authorized by any such regulation, or not filed on or before January 2, 1940, shall be held void. If the veteran dies after the application is made and before it is filed it may be filed by any person: *Provided, however,* That if the veteran died between May 19, 1924, and July 1, 1924, without making the application, leaving a widow surviving him, the application may be made by the widow and shall be valid with the same force and effect in every respect as if the application had been made by the veteran.

* * * * *

(May 19, 1924, ch. 157, § 302, 43 Stat. 123; July 3, 1926, ch. 751, § 1, 44 Stat. 826; May 29, 1928, ch. 860, § 1, 45 Stat. 947; June 5, 1930, ch. 398, § 1, 46 Stat. 496; Aug. 23, 1935, ch. 621, § 2, 49 Stat. 729.)

Chapter 12.—PENSION AND VETERANS' RELIEF REORGANIZATION

Sec.

725. Duration of pensions payable to dependent parents (New).
726. Determination of service connection of disease or injury (New).

§ 701. Pensions; who are eligible; termination of World War.

CROSS REFERENCES

Pensions payable to dependent parent after remarriage, see section 725 of this title.

§ 706b. Hospitalization and domiciliary care of veterans serving during war period.

In the administration of laws pertaining to veterans, retired officers, and enlisted men of the Army, Navy, Marine Corps, and Coast Guard, who served honorably during a war period as recognized by the Veterans' Administration, shall be, and are entitled to hospitalization and domiciliary care in the same manner and to the same extent as veterans of any war are now or may hereafter be furnished hospitalization or domiciliary care by the Veterans' Administration and subject to those provisions of paragraph VI (A) of Veterans Regulation Numbered 6 (c), which provide for reduction of monetary benefits to veterans having neither wife, child, nor dependent parent while being furnished hospital treatment, institutional, or domiciliary care. (As amended Dec. 22, 1941, ch. 612, 55 Stat. 850.)

AMENDMENTS

1941—Act Dec. 22, 1941, cited to text, substituted words "in the same manner and to the same extent as veterans of any war are now or may hereafter be furnished hospitalization or domiciliary care by the Veterans' Administration" in lieu of "on parity with other war veterans."

REFERENCES IN TEXT

Veterans Regulation Numbered 6 (c), referred to in this section, is set out at the end of this chapter.

§ 724. Benefits applicable to veterans in service in Russia.

VETERANS' REGULATIONS

Supplementary material concerning Veterans' Regulations is set out following last section of this chapter.

§ 725. Duration of pensions payable to dependent parents.

Pension or compensation payable to a dependent mother or father under any law administered by the Veterans' Administration shall continue during dependency whether dependency arises prior or subsequent to the death of the veteran on whose account the benefit is payable. The fact of remarriage of the mother or father shall not operate to terminate such pension, provided that dependency exists notwithstanding such remarriage. (July 30, 1941, ch. 329, § 1, 55 Stat. 608.)

REPEAL

Section 2 of act July 30, 1941, cited to text, repealed any provision of law inconsistent with this section.

§ 726. Determination of service connection of disease or injury.

The Administrator of Veterans' Affairs is hereby authorized and directed to include in the regulations pertaining to service connection of disabilities additional provisions in effect requiring that in each case where a veteran is seeking service connection for any disability due consideration shall be given to the places, types, and circumstances of his service as shown by his service record, the official history of each organization in which he served, his medical records, and all pertinent medical and lay evidence.

In the case of any veteran who engaged in combat with the enemy in active service with a military or naval organization of the United States during some war, campaign, or expedition, the Administrator of Veterans' Affairs is authorized and directed to accept as sufficient proof of service connection of any disease or injury alleged to have been incurred in or aggravated by service in such war, campaign, or expedition, satisfactory lay or other evidence of service incurrence or aggravation of such injury or disease, if consistent with the circumstances, conditions, or hardships of such service, notwithstanding the fact that there is no official record of such incurrence or aggravation in such service, and, to that end, shall resolve every reasonable doubt in favor of such veteran: *Provided,* That service connection of such injury or disease may be rebutted by clear and convincing evidence to the contrary. The reasons for granting or denying service connection in each such case shall be recorded in full. (Dec. 20, 1941, ch. 603, 55 Stat. 847.)

VETERANS' REGULATIONS PROMULGATED PURSUANT TO CHAPTER 12

Vet. Reg. No. 1 (a). Entitlement to pensions.

PAYMENT OF PENSION FOR DISABILITY OR DEATH INCURRED DURING PEACE-TIME SERVICE

1. * * *

* * * * *

(c) Any veteran otherwise entitled to pension under the provisions of part II of this regulation or the general pension law shall be entitled to receive the rate of pension provided in part I of this regulation, if the disability resulted from an injury or disease received in line of duty (1) as a direct result of armed conflict, or (2) while engaged in extra hazardous service, including such service under conditions simulating war, or (3) while the United States is engaged in war.

The dependents of any deceased veteran, whose death resulted from an injury or disease received in line of duty as described in this subparagraph, otherwise entitled to pension under the provisions of part II of this regulation or the general pension law, shall be entitled to pension

at the rates provided for service-connected death compensation benefits for dependents of World War veterans by section 5 of Public Law Numbered 198, Seventy-sixth Congress, as amended (U. S. C., Title 38, sec. 472b), or if barred by the insurance limitations thereof, the rates provided by paragraph IV of part I, Veterans Regulation Numbered 1 (a), as amended. (As amended Dec. 19, 1941, ch. 598, § 1, 55 Stat. 844.)

(Sections 2 and 3 of act Dec. 19, 1941, section 1 of which amended Vet. Reg. No. 1 (a), Pt. II, Par. 1 (c), provided as follows:

("SEC. 2. The Administrator of Veterans' Affairs is hereby authorized to make rules and regulations, not inconsistent with the provisions of this Act, which are necessary to carry out its purposes.

("SEC. 3. The provisions of this Act shall also apply to disability or death occurring prior to the effective date of this Act, but payments authorized by this Act shall not be made for any period prior to the date of enactment, or the date of receipt in the Veterans' Administration of application for the benefits thereof, whichever is the later date.

("This Act shall not be so construed as to reduce any pension under any Act, public or private.")

III * * *

Increased pension rates. Act July 30, 1942, ch. 539, 56 Stat. 731, provided as follows:

SEC. 1. "The surviving widow, child, or children, and/or dependent mother or father of any deceased person who died as a result of injury or disease incurred in or aggravated by active military or naval service as provided for in part II, paragraph I, Veterans Regulation Numbered 1 (a), as amended, and persons entitled to pension under the provisions of the general pension law for death resulting from service prior to April 21, 1898, shall be entitled to receive pension at the monthly rates specified below:

"Widow, age under fifty years, $30; widow, age fifty years or over, $35; widow with one child, $8 additional for such child up to ten years of age, increased to $11 from age ten (with $6 for each additional child up to ten years of age, increased to $10 from age ten) (subject to apportionment regulations); no widow but one child, $15; no widow but two children, $25 (equally divided); no widow but three children, $35 (equally divided) (with $6 for each additional child, total amount to be equally divided); dependent mother or father, $30 (or both) $20 each. As to the widow, child, or children, the total pension payable under this paragraph shall not exceed $62.

"SEC. 2. As to persons now on the pension rolls or who are in receipt of or applicants for pension under laws in force prior to the date of enactment of this Act, the pension or increase of pension at the rates herein authorized shall commence on the first day of the month following the month in which this Act is enacted, and as to persons not now on the rolls or not in receipt of pension or who do not have an application pending, pension at the rates herein provided shall commence the day following the date of death of the veteran if claim is filed within one year following the date of death; otherwise the date of filing application in the Veterans' Administration: *Provided*, That notwithstanding the provisions of any other Act, all pensions which may be granted under the general pension law either in consequence of claims pending on the date of enactment of this Act or claims filed thereafter in consequence of death occurring from a cause which originated in the service since the 4th day of March 1861 shall be effective as of the day following the date of death of the veteran if claim is filed within one year after the death of such veteran, or otherwise from the date of receipt of the application: *Provided further*, That the rates of pension herein authorized shall not be awarded for any period prior to the first day of the month following the month of enactment of this Act.

"SEC. 3. The provisions of this Act shall not be construed so as to terminate or reduce any pension heretofore granted, or to deny the increased rates as provided in this Act to those whose names are on the pension roll under the general law at the effective date of this Act, or deny any right, privilege, or benefit conferred by any pension law now in effect, except as to the effective date of commencement as provided in section 2 of this Act.

"SEC. 4. That notwithstanding any provision of law or veterans regulation, awards of death pension granted under part II of Veterans Regulation Numbered 1 (a), as amended or under Public Law 359, Seventy-seventh Congress, approved December 19, 1941 (see Vet. Reg. No. 1 (a), Pt. II, Par. I (c), and note thereunder), shall be effective as of the day following the date of death of the veteran, if claim is filed within one year following the date of death."

* * * * *

PART III

PAYMENT OF PENSION FOR DISABILITIES OR DEATH NOT THE RESULT OF SERVICE

I. * * *

(f) The amount of pension payable under the terms of part III shall be $40 monthly: *Provided*, That—

(As amended June 10, 1942, ch. 402, 56 Stat. 350.)

* * * * *

Vet. Reg. No. 2 (a). Effective dates of awards of disability and death pensions; provisions for filing claims; review of presumptive claims by special review boards.

* * * * *

PART I

EFFECTIVE DATES OF AWARDS OF DISABILITY AND DEATH PENSIONS AND PROVISIONS FOR FILING CLAIMS

* * * * *

IV. (a) * * *

(b) Repealed. July 30, 1941, ch. 329, § 2, 55 Stat. 608.

* * * * *

(Effective date of awards, see act July 30, 1942, ch. 539, § 2, 56 Stat. 731, set out in note relating to increased pension rates following Veterans' Regulation No. 1 (a), Pt. II, Par. III.)

§§ 731–735.

CODIFICATION

Sections, act June 28, 1934, ch. 867, §§ 1–5, are now covered by sections 503–505, 506 and 507 of this title.

Chapter 13.—NATIONAL SERVICE LIFE INSURANCE

Sec.
805a. Same; deposits and disbursements; bookkeeping adjustments (New).

§ 801. Definitions.

* * * * *

(f) The terms "parent", "father", and "mother" include a father, mother, father through adoption, mother through adoption, and persons who have stood in loco parentis to a member of the military or naval forces at any time prior to entry into active service for a period of not less than one year. (As amended July 11, 1942, ch. 504, § 7, 56 Stat. 659.)

* * * * *

AMENDMENTS

1942—Subsec. (f) was added by act July 11, 1942, cited to text.

§ 802. Persons insurable; premiums; type of insurance; benefits and beneficiaries; effective date and amount of insurance.

* * * * *

(d) Same; persons in service.

(1) Any person in the active service, and while in such active service, shall be granted such insurance without medical examination upon application

therefor in writing (made within one hundred and twenty days after December 20, 1941), and upon payment of premiums: *Provided*, That after the expiration of such one-hundred-and-twenty-day period any such person may be granted National Service Life Insurance at any time upon application, payment of premiums, and evidence satisfactory to the Administrator showing him to be in good health.

(2) Any person in the active service on or after October 8, 1940, who, while in such service and before the expiration of one hundred and twenty days after December 20, 1941, dies or has died in line of duty (including death resulting from disease or injury incurred in line of duty), without having in force at the time of such death insurance under sections 287, 357, 502, and 575 of this title, chapter 10 of this title, or this chapter, in the aggregate amount of at least $5,000, shall be deemed to have applied for and to have been granted insurance as of the date of entry into active service or October 8, 1940, whichever is later, in the sum of $5,000 payable as provided in section 802 (h), except that payments hereunder shall be made only to the following beneficiaries and in the order named—

(A) to the widow or widower of the insured, if living and while unremarried;

(B) if no widow or widower entitled thereto, to the child or children of the insured, if living, in equal shares;

(C) if no widow or widower entitled thereto, or child, to the dependent mother or father of the insured, if living, in equal shares: *Provided*, That if such person serving as a flying cadet or aviation student, Navy or Army, between October 8, 1940, and June 3, 1941, the date of approval of sections 296a, 297a, 298a–1, 300a, 303, 304, 304a, 304b, and 308a of this title, and died as the result of an aviation accident incurred in line of duty while in such active service, such person shall be deemed to have applied for and to have been granted an aggregate amount of insurance of not less than $10,000. Any additional insurance granted by virtue of this proviso shall be payable in the manner provided by this section.

(3) (A) Any person in the active service who on or after October 8, 1940, and prior to April 20, 1942, becomes totally disabled as a result of injury or disease incurred in line of duty and such disability continues without interruption for six months, without having in force at time of incurrence of such disability at least $5,000 insurance issued under sections 287, 357, 502, and 575 of this title, chapter 10 of this title, or this chapter, shall be deemed to have applied for and to have been granted, effective as of the commencement of such total disability, National Service Life Insurance in an amount which together with any such insurance then in force shall aggregate $5,000, and premiums on such insurance shall be waived until six months after the insured ceases to be totally disabled or until April 20, 1943, whichever is the earlier date: *Provided*, That such protection shall cease and terminate unless within such period such disabled person shall make application in writing for continuance of all or any part of such insurance and shall submit evidence satisfactory to the Administrator of entitlement to waiver of premiums under subsection (n) of this section or tender the premiums thereafter becoming due: *Provided further*, That waiver of premiums under subsection (n) of this section shall not be denied under this subsection on the ground that total disability commenced prior to the effective date of such insurance: *And provided further*, That anyone who applied for and was issued insurance after becoming totally disabled, and but for such application would be entitled to insurance hereunder, shall have the right, upon application within the time and in the manner as above limited, to elect to surrender insurance applied for and to be issued insurance hereunder, or if such insurance shall have lapsed without election, such person shall be considered subject in all respects to the provisions of this subsection, as hereby amended, but policies issued hereunder shall be effective from date of surrender or lapse of policy previously issued.

(B) Any person in the active service who on or after December 7, 1941, and prior to April 20, 1942, has been or shall be captured, besieged, or otherwise isolated by the forces of an enemy of the United States for a period of at least thirty consecutive days and extending beyond April 19, 1942, and at the time of such capture, siege, or isolation by the enemy did not have in force insurance in the aggregate amount of at least $5,000 under sections 287, 357, 502, and 575 of this title, chapter 10 of this title, or this chapter, shall be deemed to have applied for and to have been granted, effective as of the date of such capture, siege, or isolation, National Service Life Insurance in an amount which together with any such insurance then in force shall aggregate $5,000 of insurance, and such insurance shall remain in force and premiums on such insurance shall be waived during the period while such person remains so captured, beseiged, or isolated, and for six months thereafter: *Provided*, That such protection shall cease and terminate at the end of such period of six months unless within such period such person shall make application in writing for the continuance of all or any part of such insurance and shall submit evidence satisfactory to the Administrator of entitlement to waiver of premiums under subsection (n) of this section, or tender the premiums thereafter becoming due.

(4) The benefits and privileges extended by this section are hereby so extended by the Congress because many of the personnel of our armed forces (1) were unable to comply with the prerequisites necessary to the granting of insurance by reason of extended duty in the North Atlantic, Hawaii, the Philippines, and other outlying bases; (2) had failed or neglected to apply for such insurance in the expectation that their service would be peacetime service only; and (3) by reason of the suddenness with which war was thrust upon us, had not sufficient time to apply for such insurance prior to engaging in combat. The Congress hereby declares that no further relief of such character will be granted.

(5) If any person deemed to have been issued insurance under subsection (d) (3) (A) or (B) here-

of die without filing application and within the time limited therefor, death insurance benefits shall be payable in the manner and to the persons as stated in subsection (d) (2) of this section: *Provided,* That no application for insurance payments under subsections (d) (2) or (d) (3) of this section as amended by the act of July 11, 1942, shall be valid unless filed in the Veterans' Administration within one year after the date of death of the insured or one year after July 11, 1942, whichever is the later date, and relationship and dependency of the applicant, where required as a basis for such claim, shall be proved as of date of death of insured by evidence satisfactory to the Administrator: *And provided further,* That persons shown by evidence satisfactory to the Administrator to have been mentally or legally incompetent at the time the right to apply for continuation of insurance or for death benefits expires, may make such application at any time within one year after removal of such disability.

(6) Policies issued hereunder upon application as provided in subsection (3) (A) or (B) shall be issued upon the same terms and conditions as are contained in the standard policies of National Service Life Insurance.

* * * * *

(g) Beneficiaries.

The insurance shall be payable only to a widow, widower, child (including a stepchild or an illegitimate child if designated as beneficiary by the insured), parent, brother or sister of the insured. The insured shall have the right to designate the beneficiary or beneficiaries of the insurance, but only within the classes herein provided, and shall, subject to regulations, at all times have the right to change the beneficiary or beneficiaries of such insurance without the consent of such beneficiary or beneficiaries but only within the classes herein provided.

(h) Manner of payment of benefits.

(C) if no widow, widower, or child, to the parent or parents of the insured who last bore that relationship, if living, in equal shares;

* * * * * * *

(m) Time and method of payment of premiums.

The Administrator shall, by regulations, prescribe the time and method of payment of the premiums on such insurance, but payments of premiums in advance shall not be required for periods of more than one month each, and may at the election of the insured be deducted from his active service pay or be otherwise made: *Provided,* That an amount equal to the first premium due under a national service life-insurance policy may be advanced from current appropriations for active service pay to any person in the active service in the Army, Navy, Marine Corps, or Coast Guard, which amount shall constitute a lien upon any service or other pay accruing to the person for whom such advance was made and shall be collected therefrom if not otherwise paid: *Provided further,* That no disbursing or certifying officer shall be responsible for any loss incurred by reason of the advance herein authorized: *And provided further,* That any amount so advanced in excess of available service or other pay shall constitute a lien on the policy within the provisions of section 454a of this title.

(n) Waiver of premiums during continuous total disability; effect on rates and benefits.

Upon application by the insured and under such regulations as the Administrator may promulgate, payment of premiums on such insurance may be waived during the continuous total disability of the insured, which continues or has continued for six or more consecutive months, if such disability commenced (1) subsequent to the date of his application for insurance; (2) while the insurance was in force under premium-paying conditions, and (3) prior to the insured's sixtieth birthday: *Provided,* That the Administrator shall not grant waiver of any premium becoming due more than one year prior to the receipt in the Veterans' Administration of application for the same, except as hereinafter provided, and any premiums paid for months during which such waiver is effective shall be refunded. The Administrator shall provide by regulations for examination or reexamination of an insured claiming benefits under this subsection, and may deny benefits for failure to cooperate. In the event that it is found that an insured is no longer totally disabled, the waiver of premiums shall cease as of the date of such finding and the policy of insurance may be continued by payment of premiums as provided in said policy: *Provided further,* That in any case in which the Administrator finds that the insured's failure to make timely application for waiver of premiums or his failure to submit satisfactory evidence of the existence or continuance of total disability was due to circumstances beyond his control, the Administrator may grant waiver or continuance of waiver of premiums. Premium rates shall be calculated without charge for the cost of the waiver of premiums herein provided and no deduction from benefits otherwise payable shall be made on account thereof. (As amended Dec. 20, 1941, ch. 602, § 10, 55 Stat. 846; Feb. 11, 1942, ch. 69, 56 Stat. 88; July 11, 1942, ch. 504, §§ 1–3, 5, 8, 9, 56 Stat. 657–659; Oct. 17, 1942, ch. 614, 56 Stat. 796.)

* * * * *

AMENDMENTS

1942—Subsec. (d) (2) was amended by act Oct. 17, 1942, cited to text, by adding the proviso at the end thereof.

Subsec. (d) (3) was added by act July 11, 1942, § 1, cited to text, eff. as of Dec. 20, 1941, which repealed former par. (3).

Subsec. (d) (5) (6) were added by act July 11, 1942, §§ 2, 3, cited to text.

Subsec. (g) was amended by act July 11, 1942, § 8, cited to text, by striking out the words "(including person in loco parentis if designated as beneficiary by the insured)" which followed the word "parent."

Subsec. (h) (3) (c) was amended by act July 11, 1942, § 9, cited to text.

Subsec. (m) was amended by act Feb. 11, 1942, cited to text.

Subsec. (n) was amended by act July 11, 1942, § 5, cited to text, eff. as of Oct. 8, 1940.

1941—Act Dec. 20, 1941, cited to text, amended subsec. (d).

REFERENCES IN TEXT

In subsec. (d), words "sections 287, 357, 502, and 575 of this title, chapter 10 of this title" appeared in act Dec. 20, 1941, cited to text, as "the War Risk Insurance Act, as amended, the World War Veterans' Act, 1924, as amended". For distribution of the latter act, see note under section 421 of this title.

TRANSFER OF APPROPRIATION

Section 4 of act July 11, 1942, cited to text, sections 1–3 of which amended subsec. (d) of this section, provided as follows: "The Administrator is authorized and directed to transfer from the National Service Life Insurance appropriation to the National Service Life Insurance fund such sums as may be necessary to cover all losses incurred and premiums waived under subsections (2), (3), and (4) of section 602 (d) as amended (subsections 2, 3, 4 of section 802 (d) of this title)."

CROSS REFERENCES

Insurance for persons whose period of military service is extended, see section 353 of Appendix to Title 50, War.

§ 805a. Same; deposits and disbursements, bookkeeping adjustments.

All cash balances in the United States Government life-insurance fund and the national service life-insurance fund on February 10, 1942, together with all moneys thereafter accruing to such funds, including premiums, appropriated moneys, the proceeds of any sales of investments which may be necessary to meet current expenditures, and interest on investments, shall be deposited with the Treasurer of the United States in the disbursing accounts of the Chief Disbursing Officer, Division of Disbursement, and shall thereupon be available for disbursement for meeting all expenditures and making investments authorized to be made from such funds without covering into the Treasury of the United States and withdrawal on money requisitions. All necessary bookkeeping adjustments of such funds in the accounts on the books of the Treasury shall be made upon the basis of the settlement of disbursing accounts by the General Accounting Office. (Feb. 10, 1942, ch. 55, 56 Stat. 87.)

§ 807. Costs of excess mortality and premium waiver; liability for benefits for death resulting from extra hazard of military or naval service.

Disability of physically disabled members of Naval and Marine Corps Reserve as traceable to hazard of military or naval service, see section 853c–6 of Title 34, Navy.

§ 817. Suits in event of disagreement as to claims.

In the event of a disagreement as to a claim arising under this chapter, suit may be brought in the same manner and subject to the same conditions and limitations as are applicable to United States Government Life (converted) Insurance under the provisions of sections 445 and 551 of this title: *Provided*, That in any such suit the decision of the Administrator as to waiver or nonwaiver of premiums under this chapter as now or hereafter amended shall be conclusive and binding on the court. (As amended July 11, 1942, ch. 504, § 6, 56 Stat. 659.)

AMENDMENTS

1942—Act July 11, 1942, cited to text, amended section generally.

CROSS REFERENCES

Death, conclusiveness of Administrator's finding generally, see section 32a of this title.

TITLE 39.—THE POSTAL SERVICE

Chapter 1.—POST OFFICES

§ 9. Rewards for detection of post-office burglars.

REPEATED.—Act May 31, 1941, ch. 156, title II, § 1, 55 Stat. 229; act Mar. 10, 1942, ch. 178, title II, § 1, 56 Stat. 163.

Chapter 2.—POSTMASTERS

§ 31b. Same; appointments to first-, second-, and third-class post offices; residence.

Appointments to positions of postmaster at first-, second-, and third-class post offices shall be made by the reappointment and classification, non-competitively, of the incumbent postmaster, or by promotion from within the Postal Service in accordance with the provisions of sections 632, 633, 635, 637, 638, 640, 641, 642 of Title 5, sections 208–212 of Title 18 and section 42 of Title 40 and Rules, or by competitive examination, in accordance with the provisions of sections 632, 633, 635, 637, 638, 640, 641, 642 of Title 5, sections 208–212 of Title 18 and section 42 of Title 40 and Rules. No person shall be eligible for appointment under this section unless such person has actually resided within the delivery of the office to which he is appointed, or within the city or town where the same is situated for one year next preceding the date of such appointment, if the appointment is made without competitive examination; or for one year preceding the date fixed for the close of receipt of applications for examination, if the appointment is made after competitive examination: *Provided,* That residence within the delivery of the post office or within the city or town where the same is situated shall be essential to the examination, appointment, reappointment, or promotion of applicants for postmaster at offices unless the Civil Service Commission finds that peculiar local conditions preclude or render impossible the application of such requirements. In such cases the Commission may examine and certify for appointment, reappointment, or promotion persons who reside in such area adjacent to, or surrounding, the delivery zone of the post office as may be fixed by the Civil Service Commission. (As amended July 18, 1941, ch. 308, 55 Stat. 599.)

AMENDMENTS

1941—Proviso was added by act July 18, 1941, cited to text.

Chapter 3.—ASSISTANT POSTMASTERS, AND CLERKS AND EMPLOYEES

Sec.
138. Army mail clerks and assistants (New).

§ 134. Mail clerks and assistants for Navy, Marine Corps, or Coast Guard.

Enlisted men of the United States Navy, Marine Corps, or Coast Guard may, upon selection by the Secretary of the Navy in the case of the Navy or Marine Corps, and by the Secretary of the Treasury in the case of the Coast Guard, be designated by the Post Office Department as "Navy mail clerks" and "assistant Navy mail clerks" and as "Coast Guard mail clerks" and "assistant Coast Guard mail clerks", who shall be authorized to receive and open all pouches and sacks of mail addressed to naval and Coast Guard vessels, as the case may be, to make proper delivery of such mail, to receive matter for transmission in the mails, to receipt for registered matter (keeping an accurate record thereof), to keep and have for sale an adequate supply of postage stamps, to make up and dispatch mails, and other postal duties as may be authorized by the Postmaster General, all in accordance with such rules and regulations as may be prescribed by the commanding officer of the vessel or of the squadron to which the vessel is attached. Such enlisted men may also be designated as Navy mail clerks and assistant Navy mail clerks and as Coast Guard mail clerks and assistant Coast Guard mail clerks with expeditionary forces on shore or for duty at stations and shore establishments under the Navy Department and the Treasury Department, respectively, where the services of such mail clerks and assistant mail clerks are necessary. Each mail clerk and assistant mail clerk shall take the oath of office prescribed for employees of the Postal Service and shall be amenable in all respects to naval and Coast Guard discipline, as the case may be, except that, as to their duties as such clerks, the commanding officers of the vessels upon which they are stationed shall require them to be governed by the postal laws and regulations of the United States. Whenever necessity arises therefor any assistant mail clerk may be required by the commanding officer of the vessel upon which he is stationed or of the squadron to which said vessel is attached to perform the duties of mail clerk. They shall receive as compensation for such services from the Navy Department or from the Treasury Department, as the case may be, in addition to that paid them of the grade to which they are assigned, such sum in the case of mail clerks not to exceed $500 per annum, and in that of assistant mail clerks not to exceed $300 per annum, as may be determined and allowed by the Navy Department and by the Treasury Department, respectively. (As amended July 11, 1941, ch. 290, § 9 (a), 55 Stat. 586.)

AMENDMENTS

1941—Act July 11, 1941, amended section by making it applicable to the Coast Guard.

CROSS REFERENCES

Army mail clerks, see section 138 of this title.

§ 135. Same; bonds.

Every Navy mail clerk and assistant Navy mail clerk and every Coast Guard mail clerk and assistant Coast Guard mail clerk shall give bond to the United States

in such penal sum as the Postmaster General may deem sufficient for the faithful performance of his duties as such clerk. (As amended July 11, 1941, ch. 290, § 9 (b), 55 Stat. 586.)

AMENDMENTS

1941—Act July 11, 1941, cited to text, amended section by making it applicable to the Coast Guard.

§ 136. Mail messengers and other postal employees; employment in dual capacity; extra duties; compensation.

Postmasters and acting postmasters are authorized, when in the judgment of the Postmaster General the needs and interests of the Postal Service require, to employ mail messengers and other postal employees in a dual capacity, or to assign extra duties to such mail messengers and other employees; and, notwithstanding the provisions of sections 58, 69, and 70 of Title 5, compensation shall be paid to such mail messengers and other employees for such services at the rate provided by law for such services. (As amended June 11, 1942, ch. 406, 56 Stat. 358.)

AMENDMENTS

1942—Act June 11, 1942, cited to text, substituted "at the rate provided by law for such services" for "if the total compensation actually paid for all services does not exceed $2,000 for any one fiscal year".

§ 137. Rates of compensation for the mechanical labor force.

REPEATED.—Act May 31, 1941, ch. 156, title II, § 1, 55 Stat. 233; act Mar. 10, 1942, ch. 178, title II, § 1, 56 Stat. 168.

§ 138. Army mail clerks and assistants.

Enlisted men of the Army of the United States may, upon selection by the Secretary of War, be designated by the Post Office Department as "Army mail clerks" and "assistant Army mail clerks", who shall be authorized to receive and open all pouches and sacks of mail addressed to Army posts, military reservations, and defense bases, owned or leased, to make proper delivery of such mail, to receive matter for transmission in the mails, to receipt for registered matter (keeping an accurate record thereof) to keep and have for sale an adequate supply of postage stamps, to make up and dispatch mails, and other postal duties as may be authorized by the Postmaster General, all in accordance with such rules and regulations as may be prescribed by the commanding Army officer at the base, post, or reservation. Each Army mail clerk and assistant Army mail clerk shall take the oath of office prescribed for employees of the Postal Service and shall give bond to the United States in such sum as the Postmaster General may deem sufficient for the faithful performance of his duties as such mail clerk, and shall be amenable in all respects to Army discipline, except that, as to their duties as such clerks, the commanding officer at the base, post, or reservation at which they are stationed shall require them to be governed by the Postal Laws and Regulations of the United States. Whenever necessity arises therefor any assistant mail clerk may be required by such commanding officer to perform the duties of mail clerk. Compensation for services shall be paid by the War Department in addition to that paid them in the grade to which they are assigned, such sum in the case of mail clerks not to exceed $500 per annum, and in the case of assistant mail clerks not to exceed $300 per annum, as may be determined and allowed by the War Department. (Aug. 21, 1941, ch. 392, 55 Stat. 656.)

CROSS REFERENCES

Navy and Marine Corps mail clerks, see section 134 of this title.

Chapter 5.—RURAL DELIVERY SERVICE

§ 197. Salaries of carriers.

The salary of carriers in the Rural Mail Delivery Service for serving a rural route of thirty miles six days a week shall be $1,800; on routes less than thirty miles, $60 per mile per annum for each mile or major fraction thereof. The Postmaster General may, in his discretion, allow and pay such additional compensation as he may determine to be fair and reasonable in each individual case to rural letter carriers serving heavily patronized routes not exceeding forty-two miles in length: *Provided,* That in no case shall the total compensation of a rural letter carrier serving a heavily patronized route of forty-two miles or less in length exceed $2,100 per annum, exclusive of maintenance allowance: *Provided further,* That the Postmaster General shall include in his annual report to the Congress the number and names of the routes on which increases have been made. The Postmaster General may, in his discretion, allow and pay such additional compensation as he may determine to be fair and reasonable in each individual case to rural letter carriers serving heavily patronized routes not exceeding thirty-eight miles in length: *Provided,* That in no case shall the total compensation of a rural letter carrier serving a heavily patronized route of thirty-eight miles or less in length exceed $2,100 per annum, exclusive of maintenance allowance: *Provided, further,* That the Postmaster General shall report to the Committees on Post Offices and Post Roads of the two Houses the number and names of the routes, on which these increases shall be made, by January 1, 1940, after which date no further increases shall be made. Each rural carrier assigned to a route served six days in a week shall receive $20 per mile per annum for each mile or major fraction thereof said route is in excess of thirty miles, based on actual mileage, and each rural carrier assigned to a route served three days in the week shall receive $10 per mile per annum for each mile or major fraction thereof said route is in excess of thirty miles, based on actual mileage. (As amended July 30, 1941, ch. 331, § 1, 55 Stat. 609.)

AMENDMENTS

1941—Second sentence added by act July 30, 1941, cited to text.

EFFECTIVE DATE

Section 2 of acts July 30, 1941 and June 25, 1938, cited to text, provided that the amendments by each should become effective one month after their respective dates of enactment.

Chapter 7.—POSTAGE

Sec.

293a–1. Books consisting only of reading matter or of reading matter with incidental spaces for notations (New).

§ 280. Postage on first-class matter.

INCREASE OF POSTAGE RATES

Section 1001 of the Revenue Act of 1932, as further amended, provides as follows:

"(a) On and after the thirtieth day after the date of the enactment of this Act and until July 1, 1943, the rate of postage on all mail matter of the first class (except postal cards and private mailing or post cards, and except other first class matter on which the rate of postage under existing law is 1 cent for each ounce or fraction thereof) shall be 1 cent for each ounce or fraction thereof in addition to the rate provided by existing law: Provided, That such additional rate shall not apply to first-class matter mailed for local delivery or for delivery wholly within a county the population of which exceeds one million, provided said county is entirely within a corporate city." (As amended May 28, 1941, ch. 143, 55 Stat. 210.)

Section 2 of act June 16, 1933, ch. 96, 48 Stat. 254, as further amended, provided as follows: "Sec. 2. The President is authorized during the period ending June 30, 1943, to proclaim such modifications of postage rates on mail matter (except that in the case of first-class matter the rate shall not be reduced to less than 2 cents an ounce or fraction thereof) as, after a survey by him, he may deem advisable by reason of increase in business, the interests of the public, or the needs of the Postal Service, and such modifications shall be in effect on and after such date as he shall proclaim and until July 1, 1943. In case a modification of the rate of postage on first-class matter is proclaimed, the President shall also make a corresponding modification in the percentages of gross postal receipts specified in section 1001 (c) of the Revenue Act of 1932 as amended by this Act, which percentages shall be in effect during the period such modification of the rate of postage on first-class matter is in effect. Nothing in this section shall be construed as giving the President authority to change the rate fixed by law on first-class matter mailed for local delivery, postal cards, and private mailing or post cards." (As amended May 28, 1941, ch. 143, 55 Stat. 210.)

§ 293a–1. Books consisting only of reading matter or of reading matter with incidental spaces for notations.

The postage rate on books consisting wholly of reading matter or reading matter with incidental blank spaces for students' notations and containing no advertising matter other than incidental announcements of books, when mailed under such regulations as the Postmaster General may prescribe, shall be 3 cents per pound or fraction thereof, irrespective of the postal zone of destination thereof: *Provided*, That this section shall not affect the rates of postage on books mailed by or to libraries and organizations as prescribed by section 293a of this title. (June 30, 1942, ch. 459, 56 Stat. 462.)

Chapter 8.—THE FRANKING PRIVILEGE

CROSS REFERENCES

Free postage on first-class letter mail matter sent by members of armed forces, see section 639 of Appendix to Title 50, War.

§ 321b. Restriction on privilege of executive departments and independent establishments; reports of free mail.

SUSPENDED IN PART

Insofar as the Selective Service System is concerned, so much of this section as requires the heads of independent establishments and executive departments to submit quarterly reports concerning mail matter transmitted free was suspended during the emergency declared by the President on May 27, 1941, by act Feb. 21, 1942, ch. 108, title I, 56 Stat. 101.

During the period of national emergency declared by the President on September 8, 1939, the provision of this section requiring the head of each executive department and independent establishment (other than the Post Office Department) to submit quarterly reports was suspended by act Sept. 9, 1940, 9 a. m., E. S. T., ch. 717, title III, § 301,54 Stat. 884; as amended Oct. 26, 1942, ch. 629, title II, § 202, 56 Stat. 1005.

§ 331. Reading matter for blind; Bibles; reproducers for sound-reproduction records.

Books, pamphlets, and other reading matter published either in raised characters, whether prepared by hand or printed or in the form of sound-reproduction records for the use of the blind, in packages not exceeding the weight prescribed by the Postmaster General, and containing no advertising or other matter whatever, unsealed, and when sent by public institutions for the blind, or by any public libraries, as a loan to blind readers, or when returned by the latter to such institutions or public libraries; magazines, periodicals, and other regularly issued publications in such raised characters, whether prepared by hand or printed, or on sound-reproduction records (for the use of the blind), which contain no advertisements and for which no subscription fee is charged, shall be transmitted in the United States mails free of postage and under such regulations as the Postmaster General may prescribe.

Volumes of the Holy Scriptures, or any part thereof, published either in raised characters, whether prepared by hand or printed, or in the form of sound-reproduction records for the use of the blind, which do not contain advertisements (a) when furnished by an organization, institution, or association not conducted for private profit, to a blind person without charge, shall be transmitted in the United States mails free of postage; (b) when furnished by an organization, institution, or association not conducted for private profit to a blind person at a price not greater than the cost price thereof, shall be transmitted in the United States mails at the postage rate of 1 cent for each pound or fraction thereof; under such regulations as the Postmaster General may prescribe.

Reproducers for sound-reproduction records for the blind or parts thereof which are the property of the United States Government, when shipped for repair purposes by an organization, institution, public library, or association for the blind not conducted for private profit, or by a blind person to an agency not conducted for private profit, or from such an agency to an organization, institution, public library, or association for the blind not conducted for private profit, or to a blind person, may be transmitted through the mails at the rate of 1 cent per pound or fraction thereof; under such regulations as the Postmaster General may prescribe.

The Postmaster General may in his discretion extend this rate of 1 cent per pound or fraction thereof to reproducers for sound-reproduction records for the blind, or parts thereof, and, when mailed to be repaired or being returned after repair, to Braille writers and other appliances for the blind, or parts thereof, which are the property of State govern-

ments or subdivisions thereof, or of public libraries, or of private agencies for the blind not conducted for private profit, or of blind individuals, under such regulations as he may prescribe.

All letters written in point print or raised characters or on sound-reproduction records used by the blind, when unsealed, shall be transmitted through the mails as third-class matter. (As amended Oct. 14, 1941, ch. 437, 55 Stat. 737.)

AMENDMENTS

1941—Act Oct. 14, 1941, cited to text, inserted provisions in next to last paragraph respecting items repaired or for repair.

Chapter 16.—RAILWAY MAIL OFFICERS AND EMPLOYEES

Sec.
607a. Same; hours of service; overtime pay (New).

§ 607. Same; promotion; readjustment of grades; substitute laborers.

Substitute laborers in the Railway Mail Service shall be paid for services actually performed at the rate of 55 cents per hour, and when appointed to the position of regular laborer the substitute service performed shall be included in eligibility for promotion to grade 2 on the basis of three hundred and five days of eight hours constituting a year's service. (As amended Oct. 23, 1941, ch. 457, § 2, 55 Stat. 744.)

AMENDMENTS

1941—Act Oct. 23, 1941, cited to text, amended last sentence.

§ 607a. Same; hours of service; overtime pay.

After June 30, 1941, laborers in the Railway Mail Service shall be required to work not more than eight hours a day: *Provided,* That the eight hours of service shall not extend over a longer period than ten consecutive hours, and the schedules of duty of such employees shall be regulated accordingly: *Provided further,* That in cases of emergency, or if the needs of the Service require, and it is not practicable to employ substitutes, such employees can be required to work in excess of eight hours per day, and for such overtime service they shall be paid on the basis of the annual pay received by such employees: *And provided further,* That in computing the compensation for such overtime the annual salary or compensation for such employees shall be divided by three hundred and five, the number of working days in the year less all Sundays and legal holidays; the quotient thus obtained will be the daily compensation which divided by eight will give the hourly compensation for such overtime service. (Feb. 28, 1925, ch. 368, § 7 (pt.), as added Oct. 23, 1941, ch. 457, § 1, 55 Stat. 744.)

§ 621. Promotion of clerks assigned to offices of division superintendents or chief clerks.

Clerks assigned to the office of division superintendent or chief clerk shall be promoted successively to grade 4, and in the office of division superintendent, four clerks may be promoted to grade 5 and eight clerks to grade 6, and in the office of chief clerk, one clerk may be promoted to grade 5 and two clerks to grade 6: *Provided,* That clerks assigned to the position of stenographer may be promoted successively to grade 2, and in division superintendents' offices not exceeding one stenographer may be promoted successively to grade 3: *Provided further,* That no employee shall be reduced in salary as a result of this section: *Provided further,* That former employees of the Railway Mail Service reinstated to stenographic positions prior to August 14, 1937, may be promoted successively to their grade at the time of separation from the service, but not to a higher grade than grade 4. (As amended Aug. 1, 1941, ch. 347, 55 Stat. 615.)

AMENDMENTS

1941—Third proviso was added by act Aug. 1, 1941, cited to text.

Chapter 20.—POSTAL SAVINGS DEPOSITORIES

Sec.
756a. Termination of authority to issue cards and stamps; liability for stamps outstanding (New).

§ 756. Deposits; amount; cards and stamps for small amounts.

POSTAL-SAVINGS STAMPS

Section 757c (c) of Title 31, Money and Finance, as amended by act Feb. 19, 1941, ch. 7, § 3, 55 Stat. 7, purported to remove "The limitation on the authority of the Postmaster General to prescribe the denominations of postal-savings stamps contained in" this section and to authorize the Postmaster General, "for the purposes of such section and to encourage and facilitate the accumulation of funds for the purchase of savings bonds and savings certificates, to prepare and issue postal-savings stamps in such denominations as he may prescribe." Apparently the removal of such limitation and the granting of such authority had already been effected by act July 26, 1939, cited to text.

CROSS REFERENCES

Cards and stamps, termination of authority to issue, see section 756a of this title.

§ 756a. Termination of authority to issue cards and stamps; liability for stamps outstanding.

The authority of the Postmaster General contained in section 756 of this title and section 757c (c) of Title 31 to prepare and issue postal-savings cards and postal-savings stamps shall terminate on such date as stamps issued by the Secretary of the Treasury pursuant to the authority contained in section 22 (c) of the Second Liberty Bond Act, as amended, are made available, for sale to the public; and, as soon as practicable thereafter, the Board of Trustees of the Postal Savings System shall pay to the Secretary of the Treasury a sum equal to the redemption value of all postal-savings stamps outstanding, and after such payment has been made the obligation to redeem such stamps shall cease to be a liability of the Board of Trustees of the Postal Savings System but shall constitute a public debt obligation of the United States. (Mar. 28, 1942, ch. 205, § 5, 56 Stat. 189.)

§ 760. Bonds issued to depositors; investment of savings funds in bonds.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

Chapter 22.—MISCELLANEOUS PROVISIONS RELATING TO THE POSTAL SERVICE

§ 805. Sale of post-route maps and rural delivery maps.

REPEATED.—Act May 31, 1941, ch. 156, title II, § 1, 55 Stat. 232; act Mar. 10, 1942, ch. 178, title II, § 1, 56 Stat. 167.

§ 809a. Contracts for telephone service.

REPEATED.—Act May 31, 1941, ch. 156, title II, § 1, 55 Stat. 234; act Mar. 10, 1942, ch. 178, title II, § 1, 56 Stat. 168.

§ 832. Compensatory time or overtime for Saturday or overtime work.

When the needs of the service require supervisory employees, special clerks, clerks, laborers, watchmen, and messengers in first- and second-class post offices, and employees of the motor-vehicle and pneumatic-tube services, and carriers in the City Delivery Service and in the village delivery service, and employees of the Railway Mail Service, clerks at Division Headquarters of Postoffice Inspectors, employees of the Stamped Envelope Agency and employees of the mail equipment shops; cleaners, janitors, telephone operators, and elevator conductors, paid from appropriations of the First Assistant Postmaster General; and all employees of the Custodial Service except charwomen and charmen and those working part time, to perform service on Saturday they shall be allowed compensatory time for such service on one day within five working days next succeeding the Saturday on which the excess service was performed: *Provided*, That employees who are granted compensatory time on Saturday for work performed the preceding Sunday or the preceding holiday shall be given the benefits of this section on one day within five working days following the Saturday when such compensatory time was granted: *Provided further*, That the Postmaster General may, if the exigencies of the service require it, authorize the payment of overtime for Saturdays in lieu of compensatory time, except cleaners, janitors, telephone operators, and elevator conductors paid from the appropriation of the First Assistant Postmaster General, and custodial employees who shall be given compensatory time in lieu of overtime pay within thirty days next succeeding: *And provided further*, That for the purpose of extending the benefits of this section to railway postal clerks the service of said railway postal clerks assigned to road duty shall be based on an average not exceeding 6 hours and 40 minutes per day for three hundred and five days per annum, including a proper allowance for all service required on lay-off periods as provided in Post Office Department circular letter numbered 1348, dated May 12, 1921; and railway postal clerks required to perform service in excess of six hours and forty minutes daily, as herein provided, shall be paid in cash at the annual rate of pay or granted compensatory time, at their option, for such overtime.

This section shall be construed in its application to those employees of the mail-equipment shops covered therein to mean that the forty hours per week of labor established by this section shall be compensated for at the same rate which had prior to October 1, 1935, been allowed by law for forty-four hours per week. (As amended Mar. 27, 1942, ch. 201, 56 Stat. 188.)

AMENDMENTS

1942—Act Mar. 27, 1942, cited to text, amended the second proviso and contained an additional sentence providing as follows: "This amendment shall be in effect only during the present war and for six months thereafter."

TITLE 40.—PUBLIC BUILDINGS, PROPERTY, AND WORKS

Chapter 1.—PUBLIC BUILDINGS, GROUNDS, PARKS, AND WHARVES IN DISTRICT OF COLUMBIA

109a. Purchases of coal and wood by Procurement Division; application of statutory requirements as to weighing, etc. (New).

§ 10. Supervision of annex buildings.

The Federal Works Administrator shall act as superintendent of the State Department Annex Building, and the War and Navy Department Buildings (Henry Park Reservation). (May 22, 1908, ch. 186, § 1, 35 Stat. 218; Mar. 28, 1918, ch. 28, § 1, 40 Stat. 482; June 4, 1918, ch. 92, 40 Stat. 598; Feb. 26, 1925, ch. 339, § 2, 43 Stat. 983; Ex. Ord. No. 6166, § 2, June 10, 1933; Mar. 2, 1934, ch. 38, § 1, 48 Stat. 389; Reorg. Plan No. I, §§ 301, 303, eff. July 1, 1939, 4 F. R. 2729, 53 Stat. 1426, 1427.)

§ 60a. Same; reservation of spaces adjacent to public buildings for Congress members.

REPEATED.—Act July 1, 1941, ch. 271, § 1, 55 Stat. 529; act June 27, 1942, ch. 452, § 1, 56 Stat. 451.

§ 77a. Guard for Treasury Department buildings; detail of Secret Service Agents to supervise.

The Secretary of the Treasury may detail two agents of the Secret Service to supervise the guard force for Treasury Department buildings in the District of Columbia, including the Bureau of Engraving and Printing. (May 31, 1941, ch. 156, title I, § 1, 55 Stat. 214; Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 152.)

AMENDMENTS

1942—Prior to act Mar. 10, 1942, cited to text, the detail of one agent was authorized.

§ 101. Laws of District extended to public buildings and grounds.

SPECIAL POLICEMEN

Act of Oct. 26, 1942, ch. 629, title II, 56 Stat. 1000, provided in part as follows: "The Commissioner of Public Buildings, during the continuance of the unlimited national emergency declared by the President on May 27, 1941, may designate employees of the Public Buildings Administration as special policemen, without compensation, for duty in connection with the policing of the public property and buildings of the United States in the District of Columbia or elsewhere, such special policemen to have the authority to make arrests for violations of the laws of the United States relating to the public property and buildings of the United States and the preservation of peace and order, and to be subject to such regulations as the Commissioner of Public Buildings may prescribe, but the jurisdiction and police power of such special policeman shall be restricted to the public property and buildings of the United States under the control of said Commissioner and within the jurisdiction of the United States."

§ 109a. Purchases of coal and wood by Procurement Division; application of statutory requirements as to weighing, etc.

The requirements of section 109 of this title relative to the weighing of coal and wood and the separate certificate as to the weight, measurement, or quantity of coal and wood purchased shall not apply to purchases by the Procurement Division at free-on-board destination outside of the District of Columbia. (May 31, 1941, ch. 156, title I, § 1, 55 Stat. 226; Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 161.)

Chapter 2.—CAPITOL BUILDING AND GROUNDS

Sec.
174c. Same; employment of services; estimate of expenses generally (New).
174d. Same; assignment of space (New).
174e. Same; certification of vouchers (New).
174f. Senate Restaurants; management transferred to Architect of Capitol; reversion of management to Senate Committee on Rules (New).
174g. Same; authority of Architect; termination upon cessation of jurisdiction (New).
174h. Same; special deposit account; receipts and disbursements; appropriations (New).
174i. Same; persons authorized to make deposits and disbursements; audit of account; payments as conclusive upon government officers (New).
174j. Same; persons required to furnish surety bond (New).

§ 164a. Same; Assistant Architect of Capitol to act in case of absence, disability, or vacancy.

REPEATED.—Act July 1, 1941, ch. 268, § 1, 55 Stat. 457; act June 8, 1942, ch. 396, § 1, 56 Stat. 341.

§ 174b. Same; approval of structural changes by Architect of Capitol.

REPEATED.—Act July 1, 1941, ch. 268, § 1, 55 Stat. 458.

§ 174c. Same; employment of services; estimate of expenses generally.

Hereafter the Senate Office Building, and the employment of all services (other than for officers and privates of the Capitol Police) necessary for its protection, care, and occupancy, together with all other items that may be appropriated for by the Congress for such purposes, shall be under the control and supervision of the Architect of the Capitol, subject to the approval of the Senate Committee on Rules as to matters of general policy; and the Architect of the Capitol shall submit annually to the Congress estimates in detail for all services (other than for officers and privates of the Capitol Police) and for all other expenses in connection with said office building and necessary for its protection, care, and occupancy. (June 8, 1942, ch. 396, § 1, 56 Stat. 343.)

§ 174d. Same; assignment of space.

Hereafter the assignment of rooms and other space in the Senate Office Building shall be under the direction and control of the Senate Committee on Rules and shall not be a part of the duties of the Architect of the Capitol. (June 8, 1942, ch. 396, § 1, 56 Stat. 343.)

§ 174e. Same; certification of vouchers.

Hereafter it shall not be a duty of the Architect of the Capitol to certify any pay roll or other voucher

covering any expenditure from any appropriation for the Senate Office Building, or for any other building or activity, unless the obligation involved was incurred by him or under his direction. (June 8, 1942, ch. 396, § 1, 56 Stat. 343.)

§ 174f. Senate Restaurants; management transferred to Architect of Capitol; reversion of management to Senate Committee on Rules.

Effective September 15, 1942, the management of the Senate Restaurants and all matters connected therewith, heretofore under the direction of the Senate Committee on Rules, shall be under the direction of the Architect of the Capitol under such rules and regulations as the Architect may prescribe for the operation and the employment of necessary assistance for the conduct of said restaurants by such business methods as may produce the best results consistent with economical and modern management, subject to the approval of the Senate Committee on Rules as to matters of general policy: *Provided*, That the management of the Senate Restaurants by the Architect of the Capitol shall cease and the restaurants revert from the jurisdiction of the Architect of the Capitol to the jurisdiction of the Senate Committee on Rules upon adoption by that committee of a resolution ordering such transfer of jurisdiction at any time hereafter. (Sept. 9, 1942, ch. 558, § 1, 56 Stat. 750.)

TRANSFER OF ACCOUNTS, RECORDS, ETC.

Section 2 of res. Sept. 9, 1942, which resolution affects sections 174f–174j of this title, provided as follows: "The Committee on Rules after the close of business September 15, 1942, is hereby authorized and directed to transfer to the jurisdiction of the Architect of the Capitol all accounts, records, supplies, equipment, and assets of the Senate Restaurants that may be in the possession or under the control of the said committee in order that all such items may be available to the Architect of the Capitol toward the maintenance and operation of the Senate Restaurants."

EFFECT OF SECTIONS 174f–174j ON CONFLICTING LAWS

Section 7 of res. Sept. 9, 1942, which resolution affected sections 174f–174j of this title, provided as follows: "This Act shall supersede any other Acts or resolutions heretofore approved for the maintenance and operation of the Senate Restaurants: *Provided, however*, That any Acts or resolutions now in effect shall again become effective, should the restaurants at any future time revert to the jurisdiction of the Senate Committee on Rules."

§ 174g. Same; authority of Architect; termination upon cessation of jurisdiction.

The Architect of the Capitol is hereby authorized and directed to carry into effect for the United States Senate the provisions of sections 174f–174j of this title and to exercise the authorities contained therein, and any resolution of the Senate amendatory thereof or supplementary thereto hereafter adopted. Such authority and direction shall continue until the United States Senate shall by resolution otherwise order, or until the Senate Committee on Rules shall by resolution order the restaurants to be returned to the committee's jurisdiction. (Sept. 9, 1942, ch. 558, § 3, 56 Stat. 751.)

§ 174h. Same; special deposit account; receipts and disbursements; appropriations.

There is hereby established with the Treasurer of the United States a special deposit account in the name of the Architect of the Capitol for the United States Senate Restaurants, into which shall be deposited all sums received pursuant to sections 174f–174j of this title or any amendatory or supplementary resolutions hereafter adopted and from the operations thereunder and from which shall be disbursed the sums necessary in connection with the exercise of the duties required under sections 174f–174j of this title or any amendatory or supplementary resolutions and the operations thereunder. Any amounts hereafter appropriated from the Treasury of the United States for such restaurants shall be a part of the appropriation "Contingent Expenses of the Senate", for the particular fiscal year involved and each such part shall be paid to the Architect of the Capitol by the Secretary of the Senate in such sum as such appropriation or appropriations shall hereafter specify and shall be deposited by such Architect in full under such special deposit account. (Sept. 9, 1942, ch. 558, § 4, 56 Stat. 751.)

§ 174i. Same; persons authorized to make deposits and disbursements; audit of account; payments as conclusive upon government officers.

Deposits and disbursements under such special deposit account (1) shall be made by the Architect, or, when directed by him, by such employees of the Architect as he may designate, and (2) shall be subject to audit by the General Accounting Office at such times and in such manner as the Comptroller General may direct: *Provided*, That payments made by or under the direction of the Architect of the Capitol from such special deposit account shall be conclusive upon all officers of the Government. (Sept. 9, 1942, ch. 558, § 5, 56 Stat. 751.)

§ 174j. Same; persons required to furnish surety bond.

The Architect, Assistant Architect, and any employees of the Architect designated by the Architect under section 174i of this title shall each give bond in the sum of $5,000 with such surety as the Secretary of the Treasury may approve for the handling of the financial transactions under such special deposit account. (Sept. 9, 1942, ch. 558, § 6, 56 Stat. 751.)

§ 206. Capitol police; appointment.

REPEALED.—Act July 1, 1941, ch. 268, § 1, 55 Stat. 456; act June 8, 1942, ch. 396, § 1, 56 Stat. 340.

§ 213a. Same; Capitol Police Board to detail police for grounds.

REPEALED.—Act July 1, 1941, ch. 268, § 1, 55 Stat. 456; act June 8, 1942, ch. 396, § 1, 56 Stat. 340.

Chapter 3.—PUBLIC BUILDINGS AND WORKS GENERALLY

Sec.
258f. Same; exclusion of certain property by stipulation of Attorney General (New).
269a. Payment of fixed fee on construction contracts for military posts (New).

Sec.
270e. Same; waiver of sections 270a–270d with respect to Army or Navy contracts (New).
276a–7. Application of sections 276a to 276a–6 to contracts entered into without regard to section 5 of Title 41 (New).
278b. Same; exception of certain vital leases during war or emergency (New).
291. Admission of guide dogs accompanied by blind masters (New).

§ 255. Title to land to be purchased by United States; acquisition by United States of jurisdiction over lands.

CROSS REFERENCES

Acquisition of land and interests therein without compliance with this section, see sections 767 and 771 of Appendix to Title 50, War.

Exception in case of strategic network of highways, see section 114 of Title 23, Highways.

§ 258f. Same; exclusion of certain property by stipulation of Attorney General.

In any condemnation proceeding instituted by or on behalf of the United States, the Attorney General is authorized to stipulate or agree in behalf of the United States to exclude any property or any part thereof, or any interest therein, that may have been, or may be, taken by or on behalf of the United States by declaration of taking or otherwise. (Oct. 21, 1942, ch. 618, 56 Stat. 797.)

§ 269a. Payment of fixed fee on construction contracts for military posts.

The fixed fee to be paid the contractor as a result of any contract for public works entered into on or after September 9, 1940, for the construction and installation of buildings, utilities, and appurtenances at military posts shall not exceed 6 per centum of the estimated cost of the contract, exclusive of the fee, as determined by the Secretary of War. (June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 1, 55 Stat. 375.)

CODIFICATION

Provisions of this section, which were from the Military Appropriation Act of 1942, were not repeated in the Military Appropriation Act of 1943, act July 2, 1942, ch. 477, 56 Stat. 612.

§§ 270a–270d.

WAIVER OF SECTIONS 270a–270d BY SECRETARY OF THE TREASURY

Act July 11, 1941, ch. 290, § 3 (b), 55 Stat. 585 provided sections 270a–270d might, "in the discretion of the Secretary of the Treasury, be waived with respect to contracts for the purposes enumerated in paragraph (a) of this section." Said paragraph (a) authorized the Secretary of the Treasury to enter into certain contracts for the Coast Guard during the national emergency. It is set out as note preceding section 1 of Title 41, Public Contracts.

§ 270e. Same; waiver of sections 270a–270d with respect to Army or Navy contracts.

Sections 270a–270d of this title may, in the discretion of the Secretary of War or the Secretary of the Navy, be waived with respect to contracts for the manufacturing, producing, furnishing, construction, alteration, repair, processing, or assembling of vessels, aircraft, munitions, matériel, or supplies of any kind or nature for the Army or the Navy, regardless of the terms of such contracts as to payment or title: *Provided*, That as to contracts of a nature which, on April 29, 1941, would have been subject to the provisions of sections 270a–270d of this title, the Secretary of War or the Secretary of the Navy may require performance and payment bonds as provided by said sections. (Apr. 29, 1941, ch. 81, 55 Stat. 147.)

§ 276a–5. Suspension of sections 276a to 276a–6 during emergency.

STABILIZATION OF WAGES AND SALARIES

Executive order stabilizing wages and salaries as inapplicable to this section, see title VI, par. 1 of Ex. Ord. No. 9250 set out in note under section 901 of Appendix to Title 50, War.

§ 276a–7. Application of sections 276a to 276a–6 to contracts entered into without regard to section 5 of Title 41.

The fact that any contract authorized by any Act is entered into without regard to section 5 of Title 41, or upon a cost-plus-a-fixed-fee basis or otherwise without advertising for proposals, shall not be construed to render inapplicable the provisions of sections 276a to 276a–6 of this title, if such Act would otherwise be applicable to such contract. (Mar. 23, 1941, 12 noon, ch. 26, 55 Stat. 49; Aug. 21, 1941, ch. 395, 55 Stat. 658.)

§ 278b. Same; exception of certain vital leases during war or emergency.

The provisions of section 278a of this title shall not apply during war or a national emergency declared by Congress or by the President to such leases or renewals of existing leases of privately or publicly owned property as are certified by the Secretary of War or the Secretary of the Navy, or by such person or persons as he may designate, as covering premises for military, naval, or civilian purposes necessary for the prosecution of the war or vital in the national emergency. (Apr. 28, 1942, ch. 249, 56 Stat. 247.)

§ 284. Old furniture to be used.

REPEATED.—Act May 31, 1941, ch. 156, title II, § 1, 55 Stat. 234; act Mar. 10, 1942, ch. 178, title II, § 1, 56 Stat. 168.

§ 291. Admission of guide dogs accompanied by blind masters.

Seeing-eye dogs or other guide dogs, specially trained and educated for that purpose, accompanied by their blind masters, shall be admitted to any building or other property owned or controlled by the United States, upon the same terms and conditions, and subject to the same regulations as generally govern the admission of the public to such property: *Provided*, That such dogs shall not be permitted to run free or roam in or on such property, and shall be in guiding harness or on leash and under the control of their blind masters at all times while in or on such property. The head of each department or other agency of the United States may make such rules and regulations as he deems necessary in the public interest to carry out the provisions of this section in its application to any such building or other property subject to his jurisdiction. (Dec. 10, 1941, ch. 563, 55 Stat. 796.)

Chapter 4.—THE PUBLIC PROPERTY

Sec.
317. Control of electric fans, water-cooling units and air-conditioning equipment in certain buildings operated by Public Buildings Administration. (New).

§ 304a. Disposition of surplus real property; assignment to governmental agency; lease; sale.

CROSS REFERENCES

Lands of certain recreational demonstration projects as subject to sections 304a, 304b–304e of this title, see sections 459r–459t of Title 16, Conservation.

§§ 311a, 312.

CROSS REFERENCES

War hazards, protection, exceptions in case of, see section 741 of Appendix to Title 50, War.

§ 313. Repairs to typewriting machines in District of Columbia.

Repairs to typewriting machines (except bookkeeping and billing machines) in the Government service in the District of Columbia and areas adjacent thereto may be made at cost by the Procurement Division, payment therefor to be effected by charging the proper appropriation and crediting the appropriation "Salaries and expenses, Procurement Division". (As amended May 31, 1941, ch. 156, title I, § 1, 55 Stat. 226; Feb. 21, 1942, ch. 108, title I, 56 Stat. 109; Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 161.)

§ 313a. Repair and reissue of surplus property.

REPEATED.—Act May 31, 1941, ch. 156, title I, § 1, 55 Stat. 226; act Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 161.

§ 317. Control of electric fans, water-cooling units and air-conditioning equipment in certain buildings operated by Public Buildings Administration.

Effective October 26, 1942, all electric fans, water-cooling units and air-conditioning equipment procured by a Federal activity, except Government-owned corporations, and which are now, or may hereafter be, installed in Government-owned or leased buildings in the District of Columbia and area adjacent thereto, operated by the Public Buildings Administration, shall be and remain in the custody and under the control of said Administration without exchange of funds and irrespective of the appropriations from which such items were procured or the source from which they were obtained, and existing appropriations or, unless specifically so provided, future appropriations, other than appropriations to the Public Buildings Administration, shall not be available for the purchase or installation of the equipment enumerated herein in such buildings. (Oct. 26, 1942, ch. 629, title II, 56 Stat. 999.)

Chapter 5.—HOURS OF LABOR ON PUBLIC WORKS

§ 321. Eight-hour day on public works; river and harbor dredging; longer hours unlawful.

EX. ORD. NO. 8623. SUSPENSION OF 8-HOUR LAW ON WORK ON BASES LEASED FROM BRITISH

Ex. Ord. No. 8623, Dec. 31, 1940, 6 F. R. 13, suspended the 8-hour provisions of this section as to all work authorized and performed at Army and Navy bases in British possessions in the Atlantic Ocean acquired by lease from Great Britain.

EX. ORD. NO. 9231. SUSPENSION OF 8 HOUR LAW ON CONSTRUCTION OF ALASKA DEFENSE HIGHWAYS

Ex. Ord. No. 9231, Aug. 20, 1942, 7 F.R. 6667, suspended the 8 hour provisions of this section as to laborers and mechanics employed by Dept. of Interior and Federal Works Agency in the construction of the Glenn and Richardson Highways and the Alaska-Canada Highway in Territory of Alaska.

EX. ORD. NO. 9251. SUSPENSION OF 8 HOUR LAW ON WORK BY CIVIL AERONAUTICS ADMINISTRATION

Ex. Ord. No. 9251, Oct. 3, 1942, 7 F.R. 7933, suspended for the duration of present war, the 8 hour provisions of this section as to the construction of landing areas, air navigation facilities and other public works undertaken by Civil Aeronautics Administration.

EX. ORD. NO. 9290. SUSPENSION OF 8-HOUR LAW ON WORK BY WAR DEPARTMENT

Ex. Ord. No. 9290, Dec. 28, 1942, 7 F. R. 11051, suspended for duration of present emergency the 8-hour provisions of this section as to laborers and mechanics employed by the War Department on public works within the United States.

§ 326. Suspension of eight-hour law in case of emergency; overtime pay.

WORK ON MARITIME COMMISSION CONTRACTS

Res. June 16, 1942, ch. 416, 56 Stat. 370, extended provisions of act Oct. 10, 1940, ch. 838, 54 Stat. 1092, until six months after the end of the present war shall have been proclaimed, or such earlier time as Congress by concurrent resolution or the President may designate.

EX. ORD. NO. 9240. REGULATIONS RELATING TO OVERTIME WAGE COMPENSATION

Ex. Ord. No. 9240, Sept. 9, 1942, 7 F. R. 7159, as amended Ex. Ord. No. 9248, Sept. 17, 1942, 7 F. R. 7419, provided:

WHEREAS many labor organizations have already adopted the patriotic policy of waiving double time wage compensation or other premium pay for work on Saturday, Sunday and holidays, as such, for the duration of the war; and

WHEREAS it is desirable and necessary in the prosecution of the war, and to insure uniformity and fair treatment for those labor organizations, employers, and employees who are conforming to such wage policies that this principle be universally adopted:

NOW, THEREFORE, by virtue of the authority vested in me by the Constitution and the statutes, as President of the United States and as Commander in Chief of the Army and Navy, it is hereby ordered:

I. That the following principles and regulations shall apply for the duration of the war to the payment of premium and overtime wage compensation on all work relating to the prosecution of the war:

A. No premium wage or extra compensation shall be paid to any employee in the United States, its territories or possessions, for work on Saturday or Sunday except where such work is performed by the employee on the sixth or seventh day worked in his regularly scheduled workweek and as hereinafter provided.

(1) Where because of emergency conditions an employee is required to work for seven consecutive days in any regularly scheduled workweek a premium wage of double time compensation shall be paid for work on the seventh day.

(2) Where required by the provisions of law or employment contracts, not more than time and one-half wage compensation shall be paid for work in excess of eight hours in any day or forty hours in any workweek or for work performed on the sixth day worked in any regularly scheduled workweek.

B. No premium wage or extra compensation shall be paid for work on customary holidays except that time

and one-half wage compensation shall be paid for work performed on any of the following holidays only:

New Year's Day
Fourth of July
Labor Day
Thanksgiving Day
Christmas Day

and either Memorial Day or one other such holiday of greater local importance.

II. All Federal departments and agencies shall conform the provisions in all existing and future contracts negotiated, executed, or supervised by them to the policies of this order. All such departments and agencies shall immediately open negotiations to alter provisions in existing contracts to conform them to the requirements of this order.

III. Nothing in this order shall be construed as requiring a modification of the principle that every employee should have at least one day of rest in every seven days. The continuous operation of plants and machines in prosecuting the war does not require that employees should work seven consecutive days.

IV. Nothing herein shall be construed as superseding or in conflict with the provisions of the statutes prescribing the compensation, hours of work and other conditions of employment of employees of the United States.

All Federal departments and agencies affected by this order shall refer to the Secretary of Labor for determination questions of interpretation and application arising hereunder. In any industry or occupation in which the Secretary finds that a wage stabilization agreement approved by a Government department or agency is operating satisfactorily, or in any industry or occupation in which the Secretary finds that the nature and exigencies of operations make such action necessary or advisable for the successful prosecution of the war, the Secretary may determine that any or all of the provisions of this order shall not apply to such industry or occupation or to any classes of employees therein.

VI. The provisions of this order shall become effective October 1, 1942.

Chapter 8.—EMERGENCY PUBLIC WORKS AND CONSTRUCTION PROJECTS

RESETTLEMENT OR RURAL-REHABILITATION PROJECTS

§§ 431–434.

TRANSFER OF FUNCTIONS

Farm Security Administration consolidated with other agencies into the National Housing Agency during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.

TITLE 41.—PUBLIC CONTRACTS

Sec.
49. Defense employment; honorable discharge from land and naval forces as equivalent to birth certificate (New).
50. Same; "defense contractor" defined (New).

WAR AND DEFENSE CONTRACTS

Acts June 28, 1940, July 2, 1940, July 11, 1941, April 28, 1942, as amended, formerly set out preceding section 1 of this title, have become sections 1151–1191 of Appendix to Title 50, War.

§§ 1–4a. Repealed. Oct. 21, 1941, ch. 452, 55 Stat. 743.

§ 5. Advertisements for proposals for purchases and contracts for supplies or services for departments of Government.

CROSS REFERENCES

Authority of Secretary of War to appoint civilian employees and to transfer such employees in Federal Service to foreign service, see section 763 of Appendix to Title 50, War.

District of Columbia public works projects excepted, see section 1563 of Title 42, The Public Health and Welfare.

Employment of necessary personnel, etc., by War Department for national defense without compliance with this section, see section 772 of Appendix to Title 50, War.

Exception in case of strategic network of highways, see section 114 of Title 23, Highways.

§ 6. Same; exceptions to section 5 limited only as to amounts involved.

* * * * *

(b) Amount not exceeding $50.

* * * * *

(1) The Administrative Office of the United States Courts.

* * * * *

(19) The Weather Bureau.

(c) Amount not exceeding $100.

* * * * *

(1) Office of Administrator of Civil Aeronautics.

* * * * *

(4a) The Immigration and Naturalization Service in the field.

(4b) The Librarian of Congress.

* * * * *

(As amended June 28, 1941, ch. 258, titles II, III, IV, 55 Stat. 281, 289, 292, 302; June 8, 1942, ch. 396, § 1, 56 Stat. 347; July 2, 1942, ch. 472, titles II, III, 56 Stat. 483.)

AMENDMENTS

1942—Subsec. (b). Provisions respecting "The Administrative Office of the United States Courts" were reaffirmed by act July 2, 1942, cited to text.

Provisions relating to the Immigration Service in the field, formerly codified as subsec. (b) (8a), now constitute a portion of subsec. (c).

Provisions relating to Weather Bureau were reaffirmed by act July 2, 1942, cited to text.

Subsec. (c). The Librarian of Congress was added upon authority of act June 8, 1942, cited to text.

"The Immigration and Naturalization Service in the field" was inserted upon authority of act July 2, 1942, cited to text, which increased the amount of exception from section 5 of this title from $50, as formerly authorized by act June 28, 1941, title III, cited to text, to $100.

1941—Subsec. (b). "The Immigration and Naturalization Service in the field" was inserted upon authority of act June 28, 1941, cited to text.

The Weather Bureau was added upon authority of act June 28, 1941, cited to text.

Provisions respecting "The Administrative Office of the United States" were reaffirmed by act June 28, 1941, cited to text.

Subsec. (c). "The Civil Aeronautics Board" was changed to "Office of Administrator of Civil Aeronautics" upon authority of act June 28, 1941, ch. 258, title II, 55 Stat. 281.

OFFICE OF DEFENSE HEALTH AND WELFARE SERVICES

Purchases made by, or services rendered for, are not within section 5 of this title when amount involved does not exceed $100, under act July 25, 1942, ch. 524, title I, 56 Stat. 708.

WAR MANPOWER COMMISSION

Purchases made by, or services rendered for, are not within section 5 of this title when amount involved does not exceed $100, under act July 25, 1942, ch. 524, title I, 56 Stat. 709.

§ 6a. Same; exceptions to section 5 limited to particular agencies under specified circumstances.

(m) Bureau of Mines—to any purchase or service rendered in the investigation of domestic sources of mineral supply, when the amount involved does not exceed $500. (As amended June 28, 1941, ch. 259, § 1, 55 Stat. 344.)

* * * * *

AMENDMENTS

1941—Subsec. (m). Provision respecting "Bureau of Mines" was reaffirmed by act June 28, 1941, cited to text.

LEASES FOR FOREIGN SERVICE OFFICES

Secretary of State authorized to enter into leases for Foreign Service offices and grounds for periods not exceeding ten years without regard to section 5 of this title by acts June 29, 1939, ch. 248, title I, 53 Stat. 888; May 14, 1940, ch. 189, title I, 54 Stat. 184; June 28, 1941, ch. 258, title I, 55 Stat. 268; July 2, 1942, ch. 472, title I, 56 Stat. 471. For earlier provisions touching same matter consult prior appropriation acts.

OFFICE OF CENSORSHIP

Purchases made by, or services rendered for, are not within section 5 of this title when amount involved does not exceed $100 in continental United States and $500 outside thereof, under act July 25, 1942, ch. 524, title I, 56 Stat. 707.

§ 6b. Same; miscellaneous exceptions to section 5.

(e) Employment of technical personnel or firms by Governor of Panama Canal.

The Governor of the Panama Canal is hereby authorized to employ by contract or otherwise without reference to section 5 of this title and at such rates (not to exceed $50 per day for individuals) as he may determine, the services of architects, engineers,

and other technical and professional personnel, or firms or corporations thereof, as may be necessary. (As amended Apr. 28, 1942, ch. 246, § 5, 56 Stat. 225.)

AMENDMENTS

1942—Act April 28, 1942, cited to text, added subsec. (e).

§§ 16, 17–19. Repealed. Oct. 21, 1941, ch. 452, 55 Stat. 743.

§ 23. Orders or contracts for material placed with Government-owned establishments deemed obligations.

All orders or contracts for work or material or for the manufacture of material pertaining to approved projects heretofore or hereafter placed with Government-owned establishments shall be considered as obligations in the same manner as provided for similar orders or contracts placed with commercial manufacturers or private contractors, and the appropriations shall remain available for the payment of the obligations so created as in the case of contracts or orders with commercial manufacturers or private contractors. (June 5, 1920, ch. 240, 41 Stat. 975; July 1, 1922, ch. 259, 42 Stat. 812; June 2, 1937, ch. 293, 50 Stat. 245.)

§ 35. Contracts for materials, etc., exceeding $10,000; representations and stipulations.

(c) That no person employed by the contractor in the manufacture or furnishing of the materials, supplies, articles, or equipment used in the performance of the contract shall be permitted to work in excess of eight hours in any one day or in excess of forty hours in any one week: *Provided*, That the provisions of this subsection shall not apply to any employer who shall have entered into an agreement with his employees pursuant to the provisions of paragraphs 1 or 2 of subsection (b) of section 207 of Title 29. (As amended May 13, 1942, ch. 306, 56 Stat. 277.)

AMENDMENTS

1942—Act May 13, 1942, cited to text, added proviso in subsec. (c).

§ 40. Same; exceptions; modification of contracts; variations; overtime; suspension of representations and stipulations.

STABILIZATION OF WAGES AND SALARIES

Executive order stabilizing wages and salaries as inapplicable to sections 35–45 of this title, see title VI, par. 1, of Ex. Ord. No. 9250 set out in note under section 901 of Appendix to Title 50, War.

§ 49. Defense employment; honorable discharge from land and naval forces as equivalent to birth certificate.

No defense contractor shall deny employment, on account of failure to produce a birth certificate, to any person who submits, in lieu of a birth certificate, an honorable discharge certificate or certificate issued in lieu thereof from the Army, Navy, Marine Corps, or Coast Guard of the United States, unless such honorable discharge certificate shows on its face that such person may have been an alien at the time of its issuance. (June 22, 1942, ch. 432, § 1, 56 Stat. 375.)

CROSS REFERENCES

War and defense contracts generally, see notes preceding section 1 of this title.

§ 50. Same; "defense contractor" defined.

As used in sections 49 and 50 of this title the term "defense contractor" means an employer engaged in—

(1) the production, maintenance, or storage of arms, armament, ammunition, implements of war, munitions, machinery, tools, clothing, food, fuel, or any articles or supplies, or parts or ingredients of any articles or supplies; or

(2) the construction, reconstruction, repair, or installation of a building, plant, structure, or facility;

under a contract with the United States or under any contract which the President, the Secretary of War, the Secretary of the Navy, or the United States Maritime Commission certifies to such employer to be necessary to the national defense. (June 22, 1942, ch. 432, § 2, 56 Stat. 376.)

CROSS REFERENCES

War and defense contracts generally, see notes preceding section 1 of this title.

TITLE 42.—THE PUBLIC HEALTH AND WELFARE

Chap. Sec.
10. Federal Security Agency (New)_____ 1601
11. Compensation for Disability or Death to Persons Employed at Military, Air, and Naval Bases Outside the United States (New) _____ 1651
12. Compensation for Injury, Death, or Detention of Employees of Contractors with the United States Outside the United States (New)_____ 1701

Chapter 1.—THE PUBLIC HEALTH SERVICE

GENERAL

§ 8. Use of service in time of war.

CROSS REFERENCES

Admission to hospitals other than St. Elizabeths during present war and six months thereafter, see note preceding section 191 of Title 24, Hospitals, Asylums, and Cemeteries.

§ 11a. Same; pay and allowances; reversion in grade on expiration of his commission.

CROSS REFERENCES

Pay and allowances of officers of equivalent rank of general officers, see section 107 of Title 37, Pay and Allowances.

§ 21. National Institute of Health; National Advisory Health Council.

TRANSFER OF FUNCTIONS

Bureau of Animal Industry consolidated with certain other agencies into Agricultural Research Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 42. Officers disabled by sickness or injury; medical, surgical, and hospital services and supplies.

Officers of the Public Health Service when disabled on account of sickness or injury incurred in line of duty shall be entitled to medical, surgical, and hospital services and supplies under such regulations as the Federal Security Administrator may prescribe. (Apr. 9, 1930, ch. 125, § 12, 46 Stat. 152; Reorg. Plan No. I, § 201, eff. July 1, 1939, 4 Fed. Reg. 2728, 53 Stat. 1424.)

PAY

CROSS REFERENCES

Pay and allowances generally, see Title 37, Pay and Allowances.

§§ 64, 64b.

CODIFICATION

Sections have been eliminated from the Code. Present provisions on this subject are contained in section 112 of Title 37, Pay and Allowances.

§ 64c. Transportation of school children stationed at certain hospitals.

REPEATED.—Act July 1, 1941, ch. 269, title II, 55 Stat. 483; act July 2, 1942, ch. 475, title II, 56 Stat. 582.

§ 68. Transportation funds for shipment of deceased officers.

REPEATED.—Act July 1, 1941, ch. 269, title II, 55 Stat. 480.

Chapter 7.—SOCIAL SECURITY ACT

SUBCHAPTER V.—GRANTS TO STATES FOR MATERNAL AND CHILD WELFARE

MATERNAL AND CHILD HEALTH SERVICES

§ 704a. Allotments excluded from computation.

REPEATED.—Act July 1, 1941, ch. 269, title I, 55 Stat. 469; act July 2, 1942, ch. 475, title I, 56 Stat. 565.

SUBCHAPTER IX.—TAX ON EMPLOYERS OF EIGHT OR MORE

§ 1101. Imposition of tax.

CREDITS AGAINST SOCIAL SECURITY TAX

Act May 28, 1938, ch. 289, § 810, 52 Stat. 576, was affected by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VII, § 701 (c), 55 Stat. 728, relating to credit against Federal unemployment taxes, set out in note under this section.

CREDIT AGAINST FEDERAL UNEMPLOYMENT TAXES

Act Oct. 8, 1940, 11 p. m., E. S. T., ch. 757, title VII, § 701, 54 Stat. 1017, was affected by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VII, § 701 (c), 55 Stat. 728, set out below.

Act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VII, § 701, 55 Stat. 727, provided as follows:

"(a) *Allowance of Credit Against Tax for 1936, 1937, and 1938.*—Against the tax imposed by section 901 of the Social Security Act (Title 42, § 1101) for the calendar year 1936, 1937, or 1938, any taxpayer shall be allowed credit (if credit is not allowable under section 902 of such Act (Title 42, § 1102)) for the amount of contributions paid by him into an unemployment fund under a State law—

"(1) Before the sixtieth day after the date of the enactment of this Act, if such credit is claimed before the expiration of six months after such date of enactment;

"(2) Without regard to the date of payment, with respect to wages paid after September 19, 1939;

"(3) Without regard to the date of payment, if the assets of the taxpayer are, at any time during the fifty-nine-day period following such date of enactment, or were at any time during the period August 11, 1939, to October 8, 1939, inclusive, or the period October 9, 1940, to December 6, 1940, inclusive, in the custody or control of a receiver, trustee, or other fiduciary appointed by, or under the control of, a court of competent jurisdiction.

The provisions of the Social Security Act (Title 42, § 301 et seq.) in force prior to February 11, 1939 (except the provision limiting the credit to amounts paid before the date of filing returns), shall apply to allowance of credit under this subsection; except that the amount of credit against the tax for the calendar year 1936, 1937, or 1938, for contributions paid after December 6, 1940, shall not (unless the credit is allowable on account of paragraph (2) or (3)) exceed 90 per centum of the amount which would have been allowable as credit on account of such contributions had they been paid before the last day upon which the taxpayer was required under section 905 of such Act (Title 42, § 1105) to file a return for such year. The terms used in this subsection shall have the same meaning as when used in title IX of such Act (Title 42, § 1101 et seq.) prior to February 11, 1939. The total credit allowable against the tax imposed by section 901 of such Act (Title 42, § 1101) for the calendar

year 1936, 1937, or 1938 shall not exceed 90 per centum of such tax.

"(b) *Allowance of Credit Against Tax for 1939 and 1940.*—Against the tax imposed by the Federal Unemployment Tax Act (Title 26, § 1600 et seq.) for the calendar year 1939 or 1940, any taxpayer shall be allowed credit (if credit is not allowable under section 1601 of such act) (Title 26, § 1601) for the amount of contributions paid by him into an unemployment fund under a State law—

"(1) Before the sixtieth day after the date of the enactment of this Act, if such credit is claimed before the expiration of six months after such date of enactment;

"(2) Without regard to the date of payment, if the assets of the taxpayer are, at any time during the fifty-nine-day period following such date of enactment, or were at any time during the period from the last day upon which the taxpayer was required under section 1604 of the Federal Unemployment Tax Act (Title 26, § 1604) to file a return of the tax against which credit is claimed to June 30 next following such last day, inclusive, or (in the case of credit against the tax for the calendar year 1939) the period October 9, 1940, to December 6, 1940, inclusive, in the custody or control of a receiver, trustee, or other fiduciary appointed by, or under the control of, a court of competent jurisdiction.

The provisions of the Federal Unemployment Tax Act (Title 26, § 1600 et seq.) (except section 1601 (a) (3)) (Title 26, § 1601 (a) (3)) including such provisions as modified by section 902 (e) of the Social Security Act Amendments of 1939 (Title 26, § 1601 note), shall apply to allowance of credit under this subsection. The amount of such credit against the tax for the calendar year 1939 or 1940, in the case of contributions paid after the last day upon which the taxpayer was required under section 1604 of the Federal Unemployment Tax Act (Title 26, § 1604) to file a return for such year, shall not (unless the credit is allowable on account of paragraph (2)) exceed 90 per centum of the amount which would have been allowable as credit on account of such contributions had they been paid on or before such last day. The terms used in this subsection shall have the same meaning as when used in the Federal Unemployment Tax Act (Title 26, § 1600 et seq.). The total credit allowable against the tax imposed by such Act (Title 26, § 1600 et seq.) for the calendar year 1939 or 1940 shall not exceed 90 per centum of such tax.

"(c) *Refund.*—Refund, credit, or abatement of the tax (including penalty and interest assessed or collected with respect thereto, if any), based on any credit allowable under subsection (a) or (b), may be made in accordance with the provisions of law applicable in the case of erroneous or illegal assessment or collection of the tax (including statutes of limitations). No interest shall be allowed or paid on the amount of any such credit or refund. On and after the date of the enactment of this Act no refund, credit, or abatement shall be allowed based on any credit allowable under section 810 of the Revenue Act of 1938 (Title 42, § 1101 note), section 902 (a) of the Social Security Act Amendments of 1939 (Title 42, § 1102 note), or section 701 of the Second Revenue Act of 1940 (Title 26, § 1600 note; Title 42, § 1101 note)."

§ 1102. Credit against tax.

CREDITS AND SOCIAL SECURITY TAX

Act Aug. 10, 1939, ch. 666, title IX, § 902 (a), 53 Stat. 1399, was affected by act Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title VII, § 701 (c), 55 Stat. 728, relating to credit against Federal unemployment taxes, set out in note under section 1101 of this title.

§ 1109. Additional credit against tax.

Allowance of credit against Federal Unemployment Taxes for 1936, 1937, and 1938, see note under section 1101 of this title.

Chapter 8.—LOW-RENT HOUSING

§ 1402. Definitions.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 1403 of this title.

§§ 1403, 1404.

TRANSFER OF FUNCTIONS

United States Housing Authority consolidated with other agencies into the National Housing Agency during present war, see Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.

§ 1405. Same; miscellaneous provisions.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§§ 1406–1406b.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 1403 of this title.

§ 1406c. Same; expense of construction advisers on non-Federal projects.

All necessary expenses of providing construction advisers and their staffs at the sites of non-Federal projects, and of paying the accrued annual leave of such construction advisers and their staffs (including annual leave accrued prior to June 27, 1942), in connection with the construction of such non-Federal projects by public housing agencies with the aid of the United States Housing Authority, shall be reimbursed or paid by such agencies, and expenditures by the Authority from such receipts shall be considered nonadministrative expenses. (As amended Apr. 5, 1941, ch. 40, § 1, 55 Stat. 111; June 27, 1942, ch. 450, § 1, 56 Stat. 410.)

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 1403 of this title.

§§ 1407–1419.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 1403 of this title.

§ 1420. Issuance of obligations by Authority—(a) Authorization; form; amount.

The Authority is authorized to issue obligations in the form of notes, bonds, or otherwise, which it may sell to obtain funds for the purposes of this chapter. The Authority may issue such obligations in an amount not to exceed $800,000,000, exclusive of any obligations which may be issued for refunding purposes. Such obligations shall be in such forms and denominations, mature within such periods not exceeding sixty years from date of issue, bear such rates of interest not exceeding 4 per centum per annum,

be subject to such terms and conditions, and be issued in such manner and sold at such prices as may be prescribed by the Authority with the approval of the Secretary of the Treasury. (As amended Oct. 30, 1941, ch. 467, 55 Stat. 759.)

* * * * *

AMENDMENTS

1941—Subsec. (a) was amended by act Oct. 30, 1941, cited to text.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of Title 31, Money and Finance.

§§ 1421–1427.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

Chapter 9.—HOUSING OF PERSONS ENGAGED IN NATIONAL DEFENSE

SUBCHAPTER II.—DEFENSE HOUSING (New)

Sec.
1521. Federal Works Administrator's powers respecting defense housing.
1522. Definitions; actions to recover developed property.
1523. Appropriations.
1524. Declaration of policy; disposal of housing (New).

SUBCHAPTER III.—DEFENSE PUBLIC WORKS (New)

1531. Declaration of policy; definition of "public work."
1532. Federal Works Administrator's powers respecting defense public works; definition of "private agency."
1533. Terms to be observed in application of subchapter; restrictions against governmental supervision over schools and hospitals.
1534. Appropriations.

SUBCHAPTER IV.—GENERAL PROVISIONS AFFECTING SUBCHAPTERS II AND III (New)

1541. Termination of Subchapters II–IV; saving clause.
1542. Transfer of funds from other Federal agencies to Administrator.
1543. Disposition of moneys received from rental, etc.
1544. Power of Administrator to manage; convey, etc., housing properties.
1545. Utilization of Federal and local agencies and private services; conformity of projects to local planning.
1546. Payment of annual sums to local authorities in lieu of taxes.
1547. Preservation of local civil and criminal jurisdiction and civil rights.
1548. Rules and regulations; standards of safety, convenience, and health.
1549. Laborers and mechanics; wages; preference in employment.
1550. Separability clause.
1551. Annual report to Congress.
1552. Powers of certain agencies designated to provide temporary shelter (New).

SUBCHAPTER V.—DEFENSE HOUSING AND PUBLIC WORKS FOR DISTRICT OF COLUMBIA (New)

1561. Appropriation for housing of United States employees; administration; disposition of housing.
1562. Appropriations for public works projects; administration.
Sec.
1563. Advancements to District of Columbia Commissioners for public works; availability; reports to Congress.
1564. Definitions.

SUBCHAPTER I.—PROJECTS GENERALLY

§ 1501. Cooperation between departments; definitions; limitation of projects.

In connection with the national defense program, the Navy and War Departments and the United States Housing Authority are hereby authorized to cooperate in making necessary housing available for persons engaged in national defense activities, as provided in sections 1501–1505 of this title. "Persons engaged in national defense activities" (as that term is used in sections 1501–1505 of this title) shall include (i) enlisted men with families, who are in the naval and military service and officers of the Army and Marine Corps not above the grade of captain, and officers of the Navy and Coast Guard, not above the grade of lieutenant and employees of the Navy and War Departments who are assigned to duty at naval or military reservations, posts, or bases, and (ii) workers with families, who are engaged or to be engaged in industries connected with and essential to the national defense program. No project shall be developed or assisted for the purposes of sections 1501–1505 of this title except with the approval of the President and upon a determination by him that there is an acute shortage of housing in the locality involved which impedes the national defense program. (As amended Oct. 26, 1942, ch. 626, § 1, 56 Stat. 988.)

AMENDMENTS

1942—Act Oct. 26, 1942, cited to text, amended section by striking out parenthesis and the words "excluding officers" and inserting in lieu thereof the words "and officers of the Army and Marine Corps not above the grade of captain, and officers of the Navy and Coast Guard, not above the grade of lieutenant".

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1502. Initiation and development of projects; jurisdiction; acquisition of property; fees of architects, engineers, etc.

(a) Projects may be initiated under sections 1501–1505 of this title by the Navy or War Department to provide dwellings on or near naval or military reservations, posts or bases for rental to the officers, enlisted men and employees of the Navy and War Departments described in section 1501. Such projects shall be developed by the Navy or War Department or by the Authority, whichever the President determines is better suited to the fulfillment of the purposes of sections 1501–1505 of this title with respect to any particular project. If the development of such project is to be undertaken by the Navy or War Department, the Authority is authorized to aid the development of the project by furnishing technical assistance and by transferring to such Department the funds necessary for the development of the project. Any project developed for the purpose of this

section shall be leased to the Navy or War Department by the Authority (which shall have title to such project until repayment of the cost thereof to the Authority as prescribed in such lease) upon such terms as shall be prescribed in the lease, which may be the same terms as are authorized by sections 1401–1430 of this title, with respect to leases to public housing agencies. All the provisions of said sections 1401–1430 of this title which apply to the development of projects by the Authority shall (insofar as applicable and not inconsistent herewith) apply to the development of projects by the Navy or War Department. Notwithstanding other provisions of this or any other law, the Department leasing a project shall have the same jurisdiction over such project as it has over the reservation, post or base in connection with which the project is developed. (As amended Oct. 26, 1942, ch. 626, § 1, 56 Stat. 988.)

AMENDMENTS

1942—Act Oct. 26, 1942, cited to text, amended this section by inserting the word "officers," between the words "rental to the" and "enlisted men," in the first sentence.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§§ 1503, 1504.

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1505. Funds of Authority.

CODIFICATION

As originally enacted this section contained a sentence at the end thereof which read, "The provisions of title I of this Act (note preceding section 1 of Title 41, Public Contracts, section 40 of Title 41, section 1262a of Title 10, Army, and section 546e of Title 34, Navy) shall not apply to this title (subchapter)."

TRANSFER OF FUNCTIONS

Consolidation of United States Housing Authority and other agencies into the National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

SUBCHAPTER II.—DEFENSE HOUSING (New)

Sections 1–3 of act Oct. 14, 1940, cited to sections 1521–1523 of this title, were designated "Title I" of that act by act June 28, 1941, ch. 260, § 1, 55 Stat. 361.

§ 1521. Federal Works Administrator's powers respecting defense housing.

In order to provide housing for persons engaged in national-defense activities, and their families, and living quarters for single persons so engaged, in those areas or localities in which the President shall find that an acute shortage of housing exists or impends which would impede national-defense activities and that such housing would not be provided by private capital when needed, the Federal Works Administrator (hereinafter referred to as the "Administrator") is authorized:

(a) To acquire prior to the approval of title by the Attorney General (without regard to section 1339 of Title 10 and section 5 of Title 41), improved or unimproved lands or interests in lands by purchase, donation, exchange, lease (without regard to sections 40a and 34 of Title 40, or any time limit on the availability of funds for the payment of rent), or condemnation (including proceedings under sections 257, 258, 361–368, and 258a–258e of Title 40.)

(b) By contract or otherwise (without regard to section 1339 of Title 10, section 5 of Title 41, and section 40a of Title 40, or any Federal, State, or municipal laws, ordinances, rules, or regulations relating to plans and specifications or forms of contract, the approval thereof or the submission of estimates therefor) prior to the approval of title by the Attorney General to make surveys and investigations, plan, design, construct, remodel, extend, repair, or demolish structures, buildings, improvements, and community facilities, on lands or interests in lands acquired under the provisions of subsection (a) hereof or on other lands of the United States which may be available (transfers of which for this purpose by the Federal agency having jurisdiction thereof are hereby authorized notwithstanding any other provisions of law), provide proper approaches thereto, utilities, and transportation facilities, and procure necessary materials, supplies, articles, equipment, machinery, and do all things necessary in connection therewith to carry out the purposes of this subchapter: *Provided*, That the cost-plus-a-percentage-of-cost system of contracting shall not be used, but this proviso shall not be construed to prevent the use of the cost-plus-a-fixed-fee form of contract and so far as is consistent with emergency needs, contracts shall be subject to section 5 of Title 41: *Provided*, That the cost per permanent family-dwelling unit shall not exceed an average of $3,750 for all types of construction for those units located within the continental United States nor an average of $4,250 for those located elsewhere (exclusive of Alaska), and the cost of no family-dwelling unit shall exceed $4,500 within the continental United States or $4,750 elsewhere, except in the Territory of Alaska, where the cost shall not exceed $7,500, exclusive of expenses of administration, land acquisition, public utilities, and community facilities, and the aggregate cost of community facilities shall not exceed 3 per centum of the total cost of all projects: *Provided further*, That where the Administrator shall consider that there is no reasonable prospect of disposing of such housing to meet a need extending beyond the emergency he shall construct temporary units: *Provided further*, That all items of cost with respect to each such family dwelling unit shall be separately estimated with a view toward economy, and no movable equipment shall be installed in such units, unless the Administrator shall, in any particular case, deem such installation to be in the public interest. (Oct. 14, 1940, ch. 862, title I, § 1, 54 Stat. 1125, as amended Apr. 29, 1941, ch. 80, § 1, 55 Stat. 147; June 28, 1941, ch. 260, § 2, 55 Stat. 361; Jan. 21, 1942, ch. 14, §§ 1, 11, 56 Stat. 11, 13.)

AMENDMENTS

1942—Opening paragraph was amended by act Jan. 21, 1942, § 1 (a), cited to text.

Subsec. (b) was amended by act Jan. 21, 1942, §§ 1 (b), 11, cited to text.

1941—Act June 28, 1941, cited to text, substituted "this title" for "this Act", translated herein as "this subchapter."

Act April 29, 1941, cited to text, substituted "$3,500" for "$3,000" and added last proviso in subsec. (b).

TRANSFER OF FUNCTIONS

Functions of Federal Works Administrator relating to defense housing were consolidated with other agencies into the National Housing Agency during present war by Ex. Ord. No. 9070, set out in note under section 601 of Appendix to Title 50, War.

CROSS REFERENCES

District of Columbia defense housing projects, applicability of section, see section 1561 of this title.

§ 1522. Definitions; actions to recover developed property.

As used in subchapter 2–4, (a) the term "persons engaged in national-defense activities" shall include (1) enlisted men in the naval or military services of the United States; (2) employees of the United States in the Navy and War Departments assigned to duty at naval or military reservations, posts, or bases; (3) workers engaged or to be engaged in industries connected with and essential to the national defense; (4) officers of the Army and Marine Corps not above the grade of captain, and officers of the Navy and Coast Guard, not above the grade of lieutenant, senior grade, assigned to duty at naval or military reservations, posts, or bases, or to duty at defense industries: *Provided,* That any proceedings for the recovery of possession of any property or project developed or constructed under this subchapter shall be brought by the Administrator in the courts of the States having jurisdiction of such causes and the laws of the States shall be applicable thereto; (b) the term "Federal agency" means any executive department or office (including the President), independent establishment, commission, board, bureau, division, or office in the executive branch of the United States Government, or other agency of the United States, including corporations in which the United States owns all or a majority of the stock, directly or indirectly. (Oct. 14, 1940, ch. 862, title I, § 2, 54 Stat. 1126, as amended Jan. 21, 1942, ch. 14, § 2, 56 Stat. 11.)

AMENDMENTS

1942—Act Jan. 21, 1942, cited to text, inserted clause (a) (4) and proviso.

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

CROSS REFERENCES

Public work defined, see section 1531 of this title.

§ 1523. Appropriations.

There is hereby authorized to be appropriated to carry out the purpose of this subchapter, in accordance with the authority therein contained and for administrative expenses in connection therewith, including transfer of household goods and effects as provided by section 73c–1 of Title 5, and regulations promulgated thereunder, not to exceed the sum of $1,200,000,000, to remain available until expended: *Provided, however,* That the Administrator is authorized to reimburse, from funds which may be appropriated pursuant to the authority of this subchapter the sum of $3,300,000 to the emergency funds made available to the President under the Act of June 11, 1940, ch. 313, 54 Stat. 265 entitled "An Act making appropriations for the Navy Department and the naval service for the fiscal year ending June 30, 1941, and for other purposes" (Public, Numbered 588), and the sum of $6,700,000 to the emergency funds made available to the President under the Military Appropriation Act, 1941, approved June 13, 1940 (Public, Numbered 611) 54 Stat. 350. (Oct. 14, 1940, ch. 862, title I, § 3, 54 Stat. 1126, as amended Apr. 29, 1941, ch. 80, § 2, 55 Stat. 147; June 28, 1941, ch. 260, § 2, 55 Stat. 361; Jan. 21, 1942, ch. 14 § 3, 56 Stat. 12; Oct. 1, 1942, ch. 572, 56 Stat. 763.)

AMENDMENTS

1942—Act Oct. 1, 1942, cited to text, substituted "$1,200,000,000" for "$600,000,000".

Act Jan. 21, 1942, cited to text, amended portion of section preceding proviso.

1941—Act June 28, 1941, cited to text, substituted "this title" for "this Act", translated herein as "this subchapter."

Act Apr. 29, 1941, cited to text, substituted "$300,000,000" for "$150,000,000".

ADDITIONAL APPROPRIATIONS

RES. OCT. 14, 1940

Res. Oct. 14, 1940, ch. 857, 54 Stat. 1115, contained the following appropriation for the Federal Works Agency:

"National defense housing: To enable the Federal Works Administrator to carry out the purposes of the act entitled 'An Act to expedite the provision of housing in connection with national defense, and for other purposes', H. R. 10412, as enacted into law during the Seventy-sixth Congress (subchapters II–IV), $75,000,000, to be expended in accordance with the provisions of such act, to remain available until expended, and to be available for all necessary administrative expenses for the purposes hereof, including personal services and rent in the District of Columbia and elsewhere, printing and binding, and purchase, repair, operation, and maintenance of motor-propelled passenger-carrying vehicles; and in addition to such appropriation, authority is granted to enter into contracts or otherwise to incur obligations for the above purposes in amounts not to exceed in the aggregate $75,000,000: *Provided,* That in no case under the foregoing appropriation or contractual authorization shall the fixed fee to be paid the contractor under any contract entered into without reference to section 3709 of the Revised Statutes of the United States (Title 41, § 5) on a cost-plus-a-fixed-fee basis exceed 6 per centum of the estimated cost of the contract, exclusive of the fee, as determined by the Administrator or the head of such Federal agency through which he may act: *Provided further,* That the fact that a contract is entered into under the provisions of the above mentioned act without reference to section 3709 of the Revised Statutes of the United States shall not be construed to render inapplicable the provisions of the act of March 3, 1931, as amended by the act of August 30, 1935 (49 Stat. 1011; U. S. C., Title 40, sec. 276 (a)), or the provisions of the act of June 30, 1936 (49 Stat. 2036; U. S. C., Title 41, secs. 35–45), to any contract to which the provisions of either or both of such acts would otherwise apply."

ACT MAR. 1, 1941

Act Mar. 1, 1941, ch. 9, § 1, 55 Stat. 14, contained the following appropriation for "Emergency Funds for the

President": "Defense housing: To enable the President of the United States through such agencies of the Government as he may designate, without regard to section 3709, Revised Statutes (Title 41, § 5), to provide temporary shelter, either by the construction of buildings or otherwise, including appurtenances and including the acquisition of land or interests therein, in localities where by reason of national defense activities a shortage of housing exists, as determined by the President, and where it is not practicable under the Act of October 14, 1940 (Public, Numbered 849, Seventy-sixth Congress) (subchapters II-IV), or other Acts of Congress or through private enterprise to meet the immediate need for emergency housing, fiscal year 1941, $5,000,000, to be available until June 30, 1942, and to be available also for all necessary expenses incident to the providing of such facilities and the operation and management thereof, including personal services in the District of Columbia and elsewhere, printing and binding, and purchase, operation, and maintenance of motor-propelled passenger-carrying vehicles: *Provided*, That all receipts derived from the rental or operation of the facilities provided for herein shall be returned to this appropriation and shall be available for expenses of operation and management of such facilities, including administrative expenses in connection therewith, and the unobligated balance of such receipts shall be covered into the Treasury at the end of each fiscal year as miscellaneous receipts: *Provided further*, That a detailed report of expenditures under this paragraph shall be made by the agency or agencies designated by the President under this provision to the Secretary of the Senate and the Clerk of the House of Representatives every six months from and after the passage of this Act."

ACT MAY 24, 1941

Act May 24, 1941, ch. 132, § 1, 55 Stat. 199, appropriated an additional $150,000,000 to enable the Federal Works Administrator to carry out the purposes of act Oct. 14, 1940, ch. 862, subchapters II–IV, to remain available until expended and to be expended in accordance with the authority and limitations applying to expenditures under such act and Res. Oct. 14, 1940, ch. 857, set out supra.

ACT DEC. 17, 1941

Act Dec. 17, 1941, ch. 591, title III, 55 Stat. 818, appropriated an additional $300,000,000 for defense housing, to remain available until June 30, 1943.

ACT DEC. 23, 1941

Act Dec. 23, 1941, ch. 621, 55 Stat. 855, appropriated an additional amount of $300,000,000 to carry out the purposes of sections 1521–1523 of this title, and to remain available for the duration of the national emergency.

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1524. Declaration of policy; disposal of housing.

It is hereby declared to be the policy of this subchapter to further the national defense by providing housing in those areas where it cannot otherwise be provided by private enterprise when needed, and that such housing may be sold and disposed of as expeditiously as possible: *Provided*, That in disposing of said housing consideration shall be given to its full market value and said housing or any part thereof shall not, unless specifically authorized by Congress, be conveyed to any public or private agency organized for slum clearance or to provide subsidized housing for persons of low income: *Provided further*, That the Administrator may, in his discretion, upon the request of the Secretaries of War or Navy transfer to the jurisdiction of the War or Navy Departments such housing constructed under the provisions of subchapters II–IV of this chapter as may be considered to be permanently useful to the Army or Navy. (Oct. 14, 1940, ch. 862, title I, § 4, as added Jan. 21, 1942, ch. 14, § 4, 56 Stat. 12.)

SUBCHAPTER III.—DEFENSE PUBLIC WORKS
(New)

§ 1531. Declaration of policy; definition of "public work."

It is hereby declared to be the policy of this subchapter to provide means by which public works may be acquired, maintained, and operated in the areas described in section 1532 of this title. As used in this subchapter, the term "public work" means any facility necessary for carrying on community life substantially expanded by the national-defense program, but the activities authorized under this subchapter shall be devoted primarily to schools, waterworks, sewers, sewage, garbage and refuse disposal facilities, public sanitary facilities, works for the treatment and purification of water, hospitals and other places for the care of the sick, recreational facilities, and streets and access roads. (Oct. 14, 1940, ch. 862, title II, § 201, as added June 28, 1941, ch. 260, § 3, 55 Stat. 361.)

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

CROSS REFERENCES

Federal agency defined, see section 1522 of this title.
Persons engaged in national defense activities, who are, see section 1522 of this title.

§ 1532. Federal Works Administrator's powers respecting defense public works; definition of "private agency."

Whenever the President finds that in any area or locality an acute shortage of public works or equipment for public works necessary to the health, safety, or welfare of persons engaged in national-defense activities exists or impends which would impede national-defense activities, and that such public works or equipment cannot otherwise be provided when needed, or could not be provided without the imposition of an increased excessive tax burden or an unusual or excessive increase in the debt limit of the taxing or borrowing authority in which such shortage exists, the Federal Works Administrator is authorized, with the approval of the President, in order to relieve such shortage—

(a) To acquire, prior to the approval of title by the Attorney General if necessary (without regard to section 1339 of Title 10, and section 5 of Title 41), improved or unimproved lands or interests in lands by purchase, donation, exchange, lease (without regard to section 40a of Title 40, as amended, section 34 of Title 40, or any time limit on the availability of funds for the payment of rent), or condemnation (including proceedings under sections 257, 258, 361–368, 258a–258e of Title 40), for such public works.

(b) By contract or otherwise (without regard to section 1339 of Title 10, section 5 of Title 41, section 40a of Title 40, or any Federal, State, or municipal

laws, ordinances, rules, or regulations relating to plans and specifications or forms of contract, the approval thereof or the submission of estimates therefor), prior to the approval of title by the Attorney General if necessary, to plan, design, construct, remodel, extend, repair, or lease public works, and to demolish structures, buildings, and improvements, on lands or interests in lands acquired under the provisions of subsection (a) hereof or on other lands of the United States which may be available (transfers of which for this purpose by the Federal agency having jurisdiction thereof are hereby authorized notwithstanding any other provisions of law), provide proper approaches thereto, utilities, and transportation facilities, and procure necessary materials, supplies, articles, equipment, and machinery, and do all things in connection therewith to carry out the purposes of this subchapter.

(c) To make loans or grants, or both, to public and private agencies for public works and equipment therefor, and to make contributions to public or private agencies for the maintenance and operation of public works, upon such terms and in such amounts as the Administrator may consider to be in the public interest. As used in this paragraph, the term "private agency" means any private agency no part of the net earnings of which inures to the benefit of any private shareholder or individual. (Oct. 14, 1940, ch. 862, title II, § 202, as added June 28, 1941, ch. 260, § 3, 55 Stat. 362.)

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

CROSS REFERENCES

Termination of powers at end of emergency, saving clause, see section 1541 of this title.

§ 1533. Terms to be observed in application of subchapter; restrictions against governmental supervision over schools and hospitals.

(a) In carrying out this subchapter—

(1) no contract on a cost plus a percentage of cost basis shall be made, but contracts may be made on a cost plus a fixed fee basis: *Provided,* That the fixed fee does not exceed 6 per centum of the estimated cost;

(2) wherever practicable, utilization shall be made of existing private and public facilities or such facilities shall be extended, enlarged, or equipped in lieu of constructing new facilities;

(3) public works shall be maintained and operated by officers and employees of the United States only if and to the extent that local public and private agencies are, in the opinion of the Administrator, unable or unwilling to maintain or operate such public works adequately with their own personnel and under loans or grants authorized by this subchapter;

(4) public works shall be provided on the basis of need and in determining need no discrimination shall be made on account of race, creed, or color.

(b) No department or agency of the United States shall exercise any supervision or control over any school with respect to which any funds have been or may be expended pursuant to this subchapter, nor shall any term or condition of any agreement under this subchapter relating to, or any lease, grant, loan, or contribution made under this subchapter to or on behalf of, any such school, prescribe or affect its administration, personnel, curriculum, instruction, methods of instruction, or materials for instruction.

(c) No department or agency of the United States shall exercise any supervision or control over any hospital or other place for the care of the sick (which is not owned and operated by the United States) with respect to which any funds have been or may be expended under this subchapter, nor shall any term or condition of any agreement under this subchapter relating to, or any lease, grant, loan, or contribution made under this subchapter to, or on behalf of, any such hospital or place, prescribe or affect its administration, personnel, or operation. (Oct. 14, 1940, ch. 862, title II, § 203, as added June 28, 1941, ch. 260, § 3, 55 Stat. 362.)

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

CROSS REFERENCES

District of Columbia public works projects, applicability of section, see section 1562 of this title.

§ 1534. Appropriations.

The sum of $300,000,000, to remain available until expended, is hereby authorized to be appropriated to carry out the purposes of this subchapter and for administrative expenses in connection therewith, including personal services and rent in the District of Columbia and elsewhere, printing and binding, and purchase, repair, operation, and maintenance of motor-propelled passenger-carrying vehicles. (Oct. 14, 1940, ch. 862, title II, § 204, as added June 28, 1941, ch. 260, § 3, 55 Stat. 363, and amended Jan. 21, 1942, ch. 14, § 5, 56 Stat. 12.)

AMENDMENTS

1942—Act Jan. 21, 1942, cited to text, substituted "$300,000,000" for "$150,000,000".

ADDITIONAL APPROPRIATIONS

For appropriations supplementing subchapters II–IV see notes under section 1523 of this title.

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

SUBCHAPTER IV.—GENERAL PROVISIONS AFFECTING SUBCHAPTERS II AND III (New)

Former sections 4–14 of act Oct. 14, 1940, cited to sections 1541–1551 of this title, were designated "Title III" of that act and renumbered to be sections 301–311 thereof, respectively, by act June 28, 1941, ch. 260, §§ 3, 4, 55 Stat. 363.

§ 1541. Termination of Subchapters II–IV; saving clause.

When the President shall have declared that the emergency declared by him on September 8, 1939,

has ceased to exist (a) the authority contained in sections 1521, 1532, 1561, and 1562 of this title shall terminate except with respect to contracts on projects previously entered into or undertaken and court proceedings then pending, and (b) property acquired or constructed under subchapters II–IV (including schools and hospitals) shall be disposed of as promptly as may be advantageous under the circumstances and in the public interest. (Oct. 14, 1940, ch. 862, title III, § 4, 54 Stat. 1127; renumbered § 301 and amended June 28, 1941, ch. 260, § 4(a), 55 Stat. 363; Apr. 10, 1942, ch. 239, § 1, 56 Stat. 212.)

AMENDMENTS

1942—Act Apr. 10, 1942, cited to text, amended section by striking out a reference to sections 1521 and 1532 of this title and inserting in lieu thereof the reference to sections 1521, 1532, 1561, and 1562 of this title.

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1542. Transfer of funds from other Federal agencies to Administrator.

Where any Federal agency has funds for the provision of housing in connection with national-defense activities it may, in its discretion, make transfers of those funds, in whole or in part, to the Administrator, and the funds so transferred shall be available for, but only for, any or all of the objects and purposes of and in accordance with all the authority and limitations contained in subchapters II–IV, and for administrative expenses in connection therewith. (Oct. 14, 1940, ch. 862, title III, § 5, 54 Stat. 1127, renumbered § 302, June 28, 1941, ch. 260, § 4 (b), 55 Stat. 363.)

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1543. Disposition of moneys received from rental, etc.

Moneys derived from rental or operation of property acquired or constructed under the provisions of subchapters II–IV shall be returned to the appropriation authorized thereby and shall be available for expenses of operation and maintenance including administrative expenses in connection therewith, and the unobligated balance of the moneys so deposited shall be covered into the Treasury at the end of each fiscal year as miscellaneous receipts. (Oct. 14, 1940, ch. 862, title III, § 6, 54 Stat. 1127; renumbered § 303, June 28, 1941, ch. 260, § 4 (b), 55 Stat. 363.)

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1544. Power of Administrator to manage, convey, etc., housing properties.

Notwithstanding any other provisions of law, whether relating to the acquisition, handling, or disposal of real or other property by the United States or to other matters, the Administrator, with respect to any property acquired or constructed under the provisions of subchapters II–IV, is authorized by means of Government personnel, selected qualified private agencies, or public agencies (a) to deal with, maintain, operate, administer, and insure; (b) to pursue to final collection by way of compromise or otherwise, all claims arising therefrom; (c) to rent, lease, exchange, sell for cash or credit, and convey the whole or any part of such property and to convey without cost portions thereof to local municipalities for street or other public use: *Provided,* That any such transaction shall be upon such terms, including the period of any lease, as may be deemed by the Administrator to be in the public interest: *Provided further,* That the Administrator shall fix fair rentals, on projects developed pursuant to subchapters II–IV of this chapter, which shall be based on the value thereof as determined by him, with power during the emergency, in exceptional cases, to adjust the rent to the income of the persons to be housed, and that rentals to be charged for Army and Navy personnel shall be fixed by the War and Navy Departments: *Provided further,* That any lease authorized hereunder shall not be subject to the provisions of section 303b of Title 40. As used in this section the term "local municipalities" shall include the District of Columbia. (Oct. 14, 1940, ch. 862, title III, § 7, 54 Stat. 1127; renumbered § 304, June 28, 1941, ch. 260, § 4 (b), 55 Stat. 363, amended Jan. 21, 1942, ch. 14, § 6, 56 Stat. 12; Apr. 10, 1942, ch. 239, § 2, 56 Stat. 212.)

AMENDMENTS

1942—Act Apr. 10, 1942, cited to text, added last sentence.

Act Jan. 21, 1942, cited to text, amended second proviso.

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1545. Utilization of Federal and local agencies and private services; conformity of projects to local planning.

In carrying out the provisions of subchapters II–IV the Administrator is authorized to utilize and act through the Federal Works Agency and other Federal agencies and any local public agency, with the consent of such agency, and any funds appropriated pursuant to subchapters II–IV shall be available for transfer to any such agency in reimbursement therefor. Nothing in subchapters II–IV shall be construed to prevent the Administrator from employing or utilizing the professional services of private persons, firms, or corporations. Consultation shall be had with local public officials and local housing authorities to the end that projects constructed under the provisions of subchapters II–IV of this chapter shall, so far as may be practicable, conform in location and design to local planning and tradition. (Oct. 14, 1940, ch. 862, title III, § 8, 54 Stat. 1127; renumbered § 305, June 28, 1941, ch. 260, § 4 (b), 55 Stat. 363, and amended Jan. 21, 1942, ch. 14, § 7, 56 Stat. 12.)

AMENDMENTS

1942—Act Jan. 21, 1942, cited to text, added last sentence.

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1546. Payment of annual sums to local authorities in lieu of taxes.

The Administrator shall pay from rentals annual sums in lieu of taxes to any State and/or political subdivision thereof, with respect to any real property acquired and held by him under subchapters II–IV of this chapter, including improvements thereon. The amount so paid for any year upon such property shall approximate the taxes which would be paid to the State and/or subdivision, as the case may be, upon such property if it were not exempt from taxation, with such allowance as may be considered by him to be appropriate for expenditure by the Government for streets, utilities, or other public services to serve such property. As used in this section the term "State" shall include the District of Columbia. (Oct. 14, 1940, ch. 862, title III, § 9, 54 Stat. 1127; renumbered § 306 and amended June 28, 1941, ch. 260, § 4 (b), 55 Stat. 363; Jan. 21, 1942, ch. 14, § 8, 56 Stat. 12; Apr. 10, 1942, ch. 239, § 3 (a), 56 Stat. 212.)

CODIFICATION

Words "including any Territory or possession of the United States" appearing in text prior to amendment by act Jan. 21, 1942, cited to text, were inserted upon authority of section 4 (b) of act June 28, 1941, cited to text, which provided that when used in this section the term " 'State' includes any Territory or possession of the United States."

AMENDMENTS

1942—Act Apr. 10, 1942, cited to text, added last sentence.

Act Jan. 21, 1942, cited to text, amended section generally.

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1547. Preservation of local civil and criminal jurisdiction and civil rights.

Notwithstanding any other provision of law, the acquisition by the Administrator of any real property pursuant to subchapters II–IV shall not deprive any State or political subdivision thereof, including any Territory or possession of the United States, of its civil and criminal jurisdiction in and over such property, or impair the civil rights under the State or local law of the inhabitants on such property. As used in this section the term "State" shall include the District of Columbia. (Oct. 14, 1940, ch. 862, title III, § 10, 54 Stat. 1128; renumbered § 307 and amended June 28, 1941, ch. 260, § 4 (b), 55 Stat. 363; Apr. 10, 1942, ch. 239, § 3 (b), 56 Stat. 212.)

CODIFICATION

Words "including any Territory or possession of the United States" were inserted upon authority of section 4 (b) of act June 28, 1941, cited to text, which provided that when used in this section the term " 'State' includes any Territory or possession of the United States."

AMENDMENTS

1942—Act Apr. 10, 1942, cited to text, added last sentence.

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1548. Rules and regulations; standards of safety, convenience, and health.

The Administrator is authorized to make such rules and regulations as may be necessary to carry out the provisions of subchapters II–IV and shall establish reasonable standards of safety, convenience, and health. (Oct. 14, 1940, ch. 862, title III, § 11, 54 Stat. 1128; renumbered § 308, June 28, 1941, ch. 260, § 4 (b), 55 Stat. 363.)

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1549. Laborers and mechanics; wages; preference in employment.

Notwithstanding any other provision of law, the wages of every laborer and mechanic employed on any construction, repair or demolition work authorized by subchapters II–IV shall be computed on a basic day rate of eight hours per day and work in excess of eight hours per day shall be permitted upon compensation for all hours worked in excess of eight hours per day at not less than one and one-half times the basic rate of pay. Not less than the prevailing wages shall be paid in the construction of defense housing authorized herein. Preference in such employment shall be given to qualified local residents. (Oct. 14, 1940, ch. 862, title III, § 12, 54 Stat. 1128; renumbered § 309, June 28, 1941, ch. 260, § 4 (b), 55 Stat. 363, and amended Jan. 21, 1942, ch. 14, § 9, 56 Stat. 12.)

AMENDMENTS

1942—Act Jan. 21, 1942, cited to text, added last sentence.

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1550. Separability clause.

If any provision of subchapters II–IV, or the application thereof to any persons or circumstances, is held invalid, the remainder of subchapters II–IV, or application of such provision to other persons or circumstances shall not be affected thereby. (Oct. 14, 1940, ch. 862, title III, § 13, 54 Stat. 1128; renumbered § 310, June 28, 1941, ch. 260, § 4 (b), 55 Stat. 363.)

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1551. Annual report to Congress.

At the beginning of each session of Congress, the Administrator shall make to Congress a full and de-

tailed report covering all of the transactions authorized hereunder. (Oct. 14, 1940, ch. 862, title III, § 14, 54 Stat. 1128; renumbered § 311, June 28, 1941, ch. 260, § 4 (b), 55 Stat. 363.)

TRANSFER OF FUNCTIONS

Consolidation of defense housing functions of Federal Works Administrator with other agencies into National Housing Agency during present war, see note under section 601 of Appendix to Title 50, War.

§ 1552. Powers of certain agencies designated to provide temporary shelter.

Any agency designated by the President to provide temporary shelter under the provisions of Public Law Numbered 9, Seventy-seventh Congress, Public Law Numbered 73, Seventy-seventh Congress, or the Third Supplemental National Defense Appropriations Act, 1942, shall have the same powers with respect to the management, maintenance, operation, and administration of such temporary shelter as are granted to the Federal Works Administrator under section 1544 and section 1546 of this title with respect to projects constructed hereunder, and the provisions of section 1547 of this title shall apply to such temporary shelter projects and the occupants thereof. (Oct. 14, 1940, ch. 862, title III, § 312, as added Jan. 21, 1942, ch. 14, § 10, 56 Stat. 13.)

REFERENCES IN TEXT

The three laws referred to near the beginning of this section constitute acts Mar. 1, 1941, ch. 9, 55 Stat. 14; May 24, 1941, ch. 132, 55 Stat. 197; and Dec. 17, 1941, ch. 591, 55 Stat. 810, respectively. Much of those acts was not general and permanent, and was consequently not included in the Code. The remaining portions of those acts are distributed in the Code as follows: Title 2, § 60a; Title 5, § 222; Title 15, §§ 721–728 note; Title 22, § 412 note; Title 24, § 41 note; Title 31, § 529h; Title 34, §§ 498c–4, 498c–5, and note; Title 42, § 1523 note.

SUBCHAPTER V. — DEFENSE HOUSING AND PUBLIC WORKS FOR DISTRICT OF COLUMBIA (New)

§ 1561. Appropriation for housing of United States employees; administration; disposition of housing.

(a) The sum of $30,000,000, to remain available until expended, is hereby authorized to be appropriated for the purpose of enabling the National Housing Agency to provide housing in or near the District of Columbia (including living quarters for single persons and for families) for employees of the United States whose duties are determined by the National Housing Administrator to be essential to national defense and to require them to reside in or near the District of Columbia.

(b) In providing the housing for which an appropriation is authorized by subsection (a) of this section, the National Housing Administrator is authorized to exercise all of the powers specified in subsections (a) and (b) of section 1521 of this title, subject to the limitations, upon exercise of such powers specified in such subsections.

(c) The funds authorized to be appropriated by this section shall be available to pay administrative expenses in connection with providing the housing for which such funds are authorized to be appropriated.

(d) The housing provided with funds authorized to be appropriated by this section may be sold and disposed of as expeditiously as possible: *Provided*, That in disposing of said housing consideration shall be given to its full market value and said housing or any part thereof shall not, unless specifically authorized by Congress, be conveyed to any public or private agency organized for slum clearance or to provide subsidized housing for persons of low income. (Oct. 14, 1940, ch. 862, title IV, § 401, as added Apr. 10, 1942, ch. 239, § 4, 56 Stat. 212.)

CROSS REFERENCES

Termination of powers at end of emergency, saving clause, see section 1541 of this title.

§ 1562. Appropriations for public works projects; administration.

(a) The sum of $20,000,000, to remain available until expended, is hereby authorized to be appropriated for the purpose of enabling the Federal Works Administrator to provide public works and equipment therefor in and near the District of Columbia. Such public works may include, but shall not be limited to, schools, waterworks, sewers, public sanitary facilities, works for the treatment and purification of water, hospitals and other places for the care of the sick, recreational facilities, streets, roads, facilities for the disposal of sewage, garbage, and refuse, and other types of necessary public works.

(b) In providing the public works and equipment therefor for which appropriations are authorized by subsection (a) of this section, the Federal Works Administrator is authorized to exercise all of the powers specified in subsections (a), (b), and (c) of section 1532 of this title. Such public works and equipment therefor shall be provided subject to the provisions of section 1533 of this title.

(c) The funds authorized to be appropriated by this section shall be available to pay administrative expenses in connection with providing the public works and equipment therefor for which such funds are authorized to be appropriated. (Oct. 14, 1940, ch. 862, title IV, § 402, as added Apr. 10, 1942, ch. 239, § 4, 56 Stat. 213.)

CROSS REFERENCES

Termination of powers at end of emergency, saving clause, see section 1541 of this title.

§ 1563. Advancements to District of Columbia Commissioners for public works; availability; reports to Congress.

(a) The Commissioners of the District of Columbia are authorized to accept for the District of Columbia, and the Federal Works Administrator is authorized to make to the District of Columbia, advancements for the provision of public works and equipment therefor, such advancements to be deposited with the Secretary of the Treasury to the credit of the District of Columbia.

(b) Sums advanced to the Commissioners of the District of Columbia hereunder shall be available for the provision, without reference to section 5 of Title 41, of any or all public works and equip-

ment therefor described in section 1562 of this title, and for administrative expenses in connection therewith, including employment of engineering and other professional services and other technical and administrative personnel without reference to the civil-service requirements or sections 661–663, 664–673, and 674 of Title 5. The repayment of any sums so advanced and the payment of interest thereon shall be in the same manner and subject to the same conditions as are set forth in sections 3 and 4 of the Act of December 20, 1941 (Public Law Numbered 362, Seventy-seventh Congress).

(c) The Commissioners shall submit with their annual estimates to the Congress a report of their activities and expenditures under this section. (Oct. 14, 1940, ch. 862, title IV, § 403, as added Apr. 10, 1942, ch. 239, § 4, 56 Stat. 213.)

REFERENCES IN TEXT

Act Dec. 20, 1941, ch. 604, §§ 3, 4, 55 Stat. 848, referred to in subsec. (b), related to repayment, by Commissioners of the District of Columbia, of moneys advanced by Federal Works Administrator for certain defense public works and equipment.

§ 1564. Definitions.

As used in subchapters II–V of this chapter the term "Federal Works Administrator" or "Administrator", or "Federal Works Agency" shall, with respect to housing, be deemed to refer to the National Housing Administrator or the National Housing Agency, as the case may be. Such terms shall, with respect to public works and equipment therefor, be deemed to refer to the Federal Works Administrator or the Federal Works Agency, as the case may be. (Oct. 14, 1940, ch. 862, title IV, § 404, as added Apr. 10, 1942, ch. 239, § 4, 56 Stat. 213.)

Chapter 10.—FEDERAL SECURITY AGENCY (New)

Sec.
1601. Seal.
1602. Transfer of personnel and household goods; delegation of administrator's authority.

§ 1601. Seal.

The Administrator of the Federal Security Agency is authorized to adopt an official seal to be used as directed by the said Administrator on appropriate occasions in connection with the functions of such Agency or of any office, bureau, board, or establishment which is or shall hereafter become a part of such Agency, and such seal shall be judicially noticed. Copies of any books, records, papers, or other documents in the Federal Security Agency shall be admitted in evidence equally with the originals thereof when authenticated under such seal. (May 9, 1941, ch. 97, 55 Stat. 184.)

§ 1602. Transfer of personnel and household goods; delegation of administrator's authority.

The Federal Security Administrator may delegate to such officers or employees as he may designate for the purpose all authority in connection with the transfer of personnel and household goods and effects from one official station to another. (Apr. 28, 1942, ch. 247, title III, 56 Stat. 235; July 2, 1942, ch. 475, title II, 56 Stat. 587.)

Chapter 11.—COMPENSATION FOR DISABILITY OR DEATH TO PERSONS EMPLOYED AT MILITARY, AIR, AND NAVAL BASES OUTSIDE THE UNITED STATES (New)

Sec.
1651. Compensation authorized.
1652. Computation of benefits; application to aliens and nonnationals.
1653. Compensation districts; judicial proceedings.
1654. Persons excluded from benefits.

§ 1651. Compensation authorized—(a) Places of employment.

Except as herein modified, the provisions of sections 901–921 and 922–950 of Title 33, as amended, shall apply in respect to the injury or death of any employee engaged in any employment—

(1) at any military, air, or naval base acquired after January 1, 1940, by the United States from any foreign government; or

(2) upon any lands occupied or used by the United States for military or naval purposes in any Territory or possession outside the continental United States (including Alaska; the Philippine Islands; the United States Naval Operating Base, Guantanamo Bay, Cuba; and the Canal Zone); or

(3) upon any public work in any Territory or possession outside the continental United States (including Alaska; the Philippine Islands; the United States Naval Operating Base, Guantanamo Bay, Cuba; and the Canal Zone), if such employee is engaged in employment at such place under the contract of a contractor (or any subcontractor or subordinate subcontractor with respect to the contract of such contractor) with the United States; but nothing in this paragraph shall be construed to apply to any employee of such a contractor or subcontractor who is engaged exclusively in furnishing materials or supplies under his contract;

(4) under a contract entered into with the United States or any executive department, independent establishment, or agency thereof (including any corporate instrumentality of the United States), or any subcontract, or subordinate contract with respect to such contract, where such contract is to be performed outside the continental United States and at places not within the areas described in subparagraphs (1), (2), and (3) of this subdivision, for the purpose of engaging in public work, and every such contract shall contain provisions requiring that the contractor (and subcontractor or subordinate contractor with respect to such contract) (1) shall, before commencing performance of such contract, provide for securing to or on behalf of employees engaged in such public work under such contract the payment of compensation and other benefits under the provisions of sections 1651–1654 of this title, and (2) shall maintain in full force and effect during the term of such contract, subcontract, or subordinate contract, or while employees are engaged in work performed thereunder, the said security for the payment of such compensation and benefits, but nothing in this paragraph shall be construed to apply to any employee of such contractor or subcontractor who is engaged exclusively in furnishing materials or supplies under his contract;

irrespective of the place where the injury or death occurs, and shall include any injury or death occurring to any such employee during transportation to or from his place of employment, where the employer or the United States provides the transportation or the cost thereof.

(b) Definition of public work.

As used in this section, the term "public work" means any fixed improvement or any project involving construction, alteration, removal, or repair for public use of the United States or its Allies, including but not limited to projects in connection with the war effort, dredging, harbor improvements, dams, roadways, and housing, as well as preparatory and ancillary work in connection therewith at the site or on the project.

(c) Liability as exclusive.

The liability of an employer, contractor (or any subcontractor or subordinate subcontractor with respect to the contract of such contractor) under sections 1651–1654 of this title shall be exclusive and in place of all other liability of such employer, contractor, subcontractor, or subordinate contractor to his employees (and their dependents) coming within the purview of sections 1651–1654 of this title, under the workmen's compensation law of any State, Territory, or other jurisdiction, irrespective of the place where the contract of hire of any such employee may have been made or entered into.

(d) Definition of contractor.

As used in this section, the term "contractor" means any individual, partnership, corporation, or association, and includes any trustee, receiver, assignee, successor, or personal representative thereof, and the rights, obligations, liability, and duties of the employer under sections 901–921 and 922–950 of Title 33 shall be applicable to such contractor.

(e) Contracts within section; waiver of certain provisions of section.

The liability under sections 1651–1654 of this title of a contractor, subcontractor, or subordinate contractor engaged in public work under subparagraphs (3) and (4), subdivision (a) of this section, and the conditions set forth therein, shall become applicable to contracts and subcontracts heretofore entered into but not completed at the time of the approval of sections 1651–1654 of this title, and contracting officers of the United States are authorized to make such modifications and amendments of existing contracts as may be necessary to bring such contracts into conformity with the provisions of sections 1651–1654 of this title. No right shall arise in any employee or his dependent under subparagraphs (3) and (4), subdivision (a) of this section, prior to two months after the approval of sections 1651–1654 of this title. Upon the recommendation of the head of any department, or other agency of the United States, the United States Employees' Compensation Commission, in the exercise of its discretion, may waive the application of the provisions of subparagraphs (3) or (4), subdivision (a) of this section, with respect to any contract, subcontract, or subordinate contract, work location under such contracts, or classification of employees. (Aug. 16, 1941, ch. 357, § 1, 55 Stat. 622, as amended Dec. 2, 1942, ch. 668, title III, § 301, 56 Stat. 1035.)

AMENDMENTS

1942—Act Dec. 2, 1942, cited to text, amended section generally. Said section formerly read as follows: "Except as herein modified, the provisions of sections 901–921, 922–950 of Title 33, as amended, and as the same may be amended hereafter, shall apply in respect to the injury or death of any employee engaged in any employment at any military, air, or naval base acquired after January 1, 1940, by the United States from any foreign government or any lands occupied or used by the United States for military or naval purposes in any Territory or possession outside the continental United States, including Alaska, Guantanamo, and the Philippine Islands, but excluding the Canal Zone, irrespective of the place where the injury or death occurs."

CROSS REFERENCES

Compensation for injury, death, or detention of employees of contractors with United States outside of the United States, see sections 1701–1706 and 1711–1717 of this title.

§ 1652. Computation of benefits; application to aliens and nonnationals.

(a) The minimum limit on weekly compensation for disability, established by section 906 (b) of Title 33, and the minimum limit on the average weekly wages on which death benefits are to be computed, established by section 909 (e) of Title 33, shall not apply in computing compensation and death benefits under sections 1651–1654 of this title.

(b) Compensation for permanent total or permanent partial disability under section 908 (c) (21) of Title 33, or for death under sections 1651–1654 of this title to aliens and nonnationals of the United States not residents of the United States or Canada shall be in the same amount as provided for residents, except that dependents in any foreign country shall be limited to surviving wife and child or children, or if there be no surviving wife or child or children, to surviving father or mother whom the employee has supported, either wholly or in part, for the period of one year immediately prior to the date of the injury, and except that the United States Employees' Compensation Commission may at its option or upon the application of the insurance carrier shall, commute all future installments of compensation to be paid to such aliens or nonnationals of the United States by paying or causing to be paid to them one-half of the commuted amount of such future installments of compensation as determined by the Commission. (Aug. 16, 1941, ch. 357, § 2, 55 Stat. 623.)

§ 1653. Compensation districts; judicial proceedings.

(a) The United States Employees' Compensation Commission is authorized to extend compensation districts established under sections 901–921, 922–950 of Title 33, or to establish new compensation districts, to include any area to which sections 1651–1654 of this title apply; and to assign to each such district one or more deputy commissioners, as the Commission may deem necessary.

(b) Judicial proceedings provided under sections 918 and 921 of title 33 in respect to a compensation order made pursuant to sections 1651–1654 of this title shall be instituted in the United States district

court of the judicial district wherein is located the office of the deputy commissioner whose compensation order is involved if his office is located in a judicial district, and if not so located, such judicial proceedings shall be instituted in the judicial district nearest the base at which the injury or death occurs. (Aug. 16, 1941, ch. 357, § 3, 55 Stat. 623.)

§ 1654. Persons excluded from benefits.

Sections 1651–1654 of this title shall not apply in respect to the injury or death of (1) an employee subject to the provisions of sections 751–791, 793 of Title 5, as amended; (2) an employee engaged in agriculture, domestic service, or any employment that is casual and not in the usual course of the trade, business, or profession of the employer; and (3) a master or member of a crew of any vessel. (Aug. 16, 1941, ch. 357, § 4, 55 Stat. 623.)

Chapter 12.—COMPENSATION FOR INJURY, DEATH, OR DETENTION OF EMPLOYEES OF CONTRACTORS WITH THE UNITED STATES OUTSIDE THE UNITED STATES (New)

SUBCHAPTER I. COMPENSATION, REIMBURSEMENT, ETC., BY UNITED STATES EMPLOYEES' COMPENSATION COMMISSION

Sec.
1701. Injury or death; detention; limitation of benefits; exclusion.
1702. Application of Longshoremen's and Harbor Workers' Compensation Act.
1703. Definition.
1704. Reimbursement.
1705. Receipt of workmen's compensation benefits.
1706. Administration.

SUBCHAPTER II. MISCELLANEOUS PROVISIONS

1711. Definitions.
1712. Disqualification from benefits.
1713. Fraud; penalties.
1714. Legal services.
1715. Finality of commission's decisions.
1716. Presumption of death or detention.
1717. Assignment of benefits; execution, levy, etc., against benefits.

SUBCHAPTER I. COMPENSATION, REIMBURSEMENT, ETC., BY UNITED STATES EMPLOYEES' COMPENSATION COMMISSION

§ 1701. Injury or death; detention; limitation of benefits; exclusion.

(a) In case of injury or death resulting from injury—

(1) to any person employed by a contractor with the United States, if such person is an employee specified in sections 1651–1654 of this title, as amended, and no compensation is payable with respect to such injury or death under sections 1651–1654 of this title; or

(2) to any person engaged by the United States under a contract for his personal services outside the United States or in Hawaii, Alaska, Puerto Rico, or the Virgin Islands; or

(3) to any person employed as a civilian employee of a post exchange or ship-service store outside the United States or in Hawaii, Alaska, Puerto Rico, or the Virgin Islands.

and such injury proximately results from a war-risk hazard, whether or not such person then actually was engaged in the course of his employment, the provisions of sections 751–791 and 793 of Title 5, as amended, and as modified by this chapter, shall apply with respect thereto in the same manner and to the same extent as if the person so employed were a civil employee of the United States and were injured while in the performance of his duty, and any compensation found to be due shall be paid from the compensation fund established pursuant to section 785 of Title 5, as amended. This subsection shall not be construed to include any person who would otherwise come within the purview of sections 751–791 and 793 of Title 5, as amended.

(b) (1) Any person specified in subsection (a) who—

(A) is found to be missing from his place of employment, whether or not such person then actually was engaged in the course of his employment, under circumstances supporting an inference that his absence is due to the belligerent action of an enemy, or

(B) is known to have been taken by an enemy as a prisoner, hostage, or otherwise, or

(C) is not returned to his home or to the place where he was employed by reason of the failure of the United States or its contractor to furnish transportation,

until such time as he is returned to his home, to the place of his employment, or is able to be returned to the jurisdiction of the United States, shall, under such regulations as the Commission may prescribe, be regarded solely for the purposes of this subsection as totally disabled, and the same benefits as are provided for such disability under this subchapter shall be credited to his account and be payable to him for the period of such absence or until his death is in fact established or can be legally presumed to have occurred: *Provided,* That if such person has dependents residing in the United States or its Territories or possessions (including the United States Naval Operating Base, Guantanamo Bay, Cuba, the Canal Zone, and the Philippine Islands), the Commission during the period of such absence may disburse a part of such compensation, accruing for such total disability, to such dependents, which shall be equal to the monthly benefits otherwise payable for death under this subchapter, and the balance of such compensation for total disability shall accrue and be payable to such person upon his return from such absence. Any payment made pursuant to this subsection shall not in any case be included in computing the maximum aggregate or total compensation payable for disability or death, as provided in section 1702 (a) of this title: *Provided further,* That no such payment to such person or his dependent, on account of such absence, shall be made during any period such person or dependent, respectively, has received, or may be entitled to receive, any other payment from the United States, either directly or indirectly, because of such absence, unless such person or dependent refunds or renounces such other benefit or payment for the period claimed.

Benefits found to be due under this subsection shall be paid from the compensation fund established pursuant to section 785 of Title 5, as amended: *Provided*, That the determination of dependents, dependency, and amounts of payments to dependents shall be made in the manner specified in sections 751–791 and 793 of Title 5: *Provided further*, That claim for such detention benefits shall be filed in accordance with and subject to the limitation provisions of sections 751–791 and 793 of Title 5, as modified by section 1706 (c) of this title: *And provided further*, That except in cases of fraud or willful misrepresentation, the Commission may waive recovery of money erroneously paid under this subdivision whenever it finds that such recovery would be impracticable or would cause hardship to the beneficiary affected.

(2) Upon application by such person, or someone on his behalf, the Commission may, under such regulations as it may prescribe, furnish transportation or the cost thereof (including reimbursement) to any such person from the point where his release from custody by the enemy is effected, to his home, the place of his employment, or other place within the jurisdiction of the United States; but no transportation, or the cost thereof, shall be furnished under this paragraph where such person is furnished such transportation, or the cost thereof, under any agreement with his employer or under any other provision of law.

(3) In the case of death of any such person, if his death occurred away from his home, the body of such person shall, in the discretion of the Commission, and if so desired by his next of kin, near relative, or legal representative, be embalmed and transported in a hermetically sealed casket or other appropriate container to the home of such person or to such other place as may be designated by such next of kin, near relative, or legal representative. No expense shall be incurred under this paragraph by the Commission in any case where death takes place after repatriation, unless such death proximately results from a war-risk hazard.

(4) Such benefits for detention, transportation expenses of repatriated persons, and expenses of embalming, providing sealed or other appropriate container, and transportation of the body, and attendants (if required), as approved by the Commission, shall be paid out of the compensation fund established under section 785 of Title 5, as amended.

(c) Compensation for permanent total or permanent partial disability or for death payable under this section to persons who are not citizens of the United States and who are not residents of the United States or Canada, shall be in the same amount as provided for residents; except that dependents in any foreign country shall be limited to surviving wife or husband and child or children, or if there be no surviving wife or husband or child or children, to surviving father or mother whom such person has supported, either wholly or in part, for the period of one year immediately prior to the date of the injury; and except that the Commission, at its option, may commute all future installments of compensation to be paid to such persons by paying to them one-half of the commuted amount of such future installments of compensation as determined by the Commission.

(d) The provisions of this section shall not apply in the case of any person (1) whose residence is at or in the vicinity of the place of his employment, and (2) who is not living there solely by virtue of the exigencies of his employment, unless his injury or death resulting from injury occurs or his detention begins while in the course of his employment. (Dec. 2, 1942, ch. 668, title I, § 101, 56 Stat. 1028.)

EFFECTIVE DATE

Sections 1701–1706 of this title were made effective as of Dec. 7, 1941, by section 107 of act Dec. 2, 1942, cited to text.

§ 1702. Application of Longshoremen's and Harbor Workers' Compensation Act.

(a) In the administration of the provisions of sections 751–791 and 793 of Title 5, as amended, with respect to cases coming within the purview of section 1701 of this title, the scale of compensation benefits and the provisions for determining the amount of compensation and the payment thereof as provided in sections 908 and 909 of Title 33, as amended, so far as the provisions of said sections can be applied under the terms and conditions set forth therein, shall be payable in lieu of the benefits, except medical benefits, provided under sections 751–791 and 793 of Title 5, as amended: *Provided*, That the total compensation payable under this subchapter for injury or death shall in no event exceed the sum of $7,500, exclusive of medical costs and funeral and burial expenses.

(b) For the purpose of computing compensation with respect to cases coming within the purview of section 1701 of this title, the provisions of sections 906 and 910 of Title 33, as amended, shall be applicable: *Provided*, That the minimum limit on weekly compensation for disability, established by section 906 (b) of Title 33, and the minimum limit on the average weekly wages on which death benefits are to be computed, established by section 909 (e) of Title 33, as amended, shall not apply in computing compensation under this subchapter. (Dec. 2, 1942, ch. 668, title I, § 102, 56 Stat. 1031.)

EFFECTIVE DATE

See note under section 1701 of this title.

§ 1703. Definition.

As used in this subchapter, the term "contractor with the United States" includes any subcontractor or subordinate subcontractor with respect to the contract of such contractor. (Dec. 2, 1942, ch. 668, title I, § 103, 56 Stat. 1031.)

EFFECTIVE DATE

See note under section 1701 of this title.

§ 1704. Reimbursement.

(a) Where any employer or his insurance carrier or compensation fund pays or is required to pay benefits—

(1) to any person or fund on account of injury or death of any person coming within the purview

of this subchapter or sections 1651–1654 of this title, as amended, if such injury or death arose from a war-risk hazard, which are payable under any workmen's compensation law of the United States or of any State, Territory, or possession of the United States, or other jurisdiction; or

(2) to any person by reason of any agreement outstanding on December 2, 1942 made in accordance with a contract between the United States and any contractor therewith to pay benefits with respect to the death of any employee of such contractor occurring under circumstances not entitling such person to benefits under any workmen's compensation law or to pay benefits with respect to the failure of the United States or its contractor to furnish transportation upon the completion of the employment of any employee of such contractor to his home or to the place where he was employed; or

(3) to any person by reason of an agreement approved or authorized by the United States under which a contractor with the United States has agreed to pay workmen's compensation benefits or benefits in the nature of workmen's compensation benefits to an injured employee or his dependents on account of detention by the enemy or on account of injury or death arising from a war-risk hazard;

such employer, carrier, or fund shall be entitled to be reimbursed for all benefits so paid or payable, including funeral and burial expenses, medical, hospital, or other similar costs for treatment and care; and reasonable and necessary claims expense in connection therewith. Claim for such reimbursement shall be filed with the Commission under regulations promulgated by it, and such claims, or such part thereof as may be allowed by the Commission, shall be paid from the compensation fund established under section 785 of Title 5, as amended. The Commission may, under such regulations as it shall prescribe, pay such benefits, as they accrue and in lieu of reimbursement, directly to any person entitled thereto, and the insolvency of such employer, insurance carrier, or compensation fund shall not affect the right of the beneficiaries of such benefits to receive the compensation directly from the said compensation fund established under section 785 of Title 5, as amended. The Commission may also, under such regulations as it shall prescribe, use any private facilities, or such Government facilities as may be available, for the treatment or care of any person entitled thereto.

(b) No reimbursement shall be made under this subchapter in any case in which the Commission finds that the benefits paid or payable were on account of injury, detention, or death which arose from a war-risk hazard for which a premium (which included an additional charge or loading for such hazard) was charged. (Dec. 2, 1942, ch. 668, title I, § 104, 56 Stat. 1031.)

EFFECTIVE DATE

See note under section 1701 of this title.

§ 1705. Receipt of workmen's compensation benefits.

(a) No benefits shall be paid or furnished under the provisions of this subchapter for injury or death to any person who recovers or receives workmen's compensation benefits for the same injury or death under any other law of the United States, or under the law of any State, Territory, possession, foreign country, or other jurisdiction, or benefits in the nature of workmen's compensation benefits payable under an agreement approved or authorized by the United States pursuant to which a contractor with the United States has undertaken to provide such benefits.

(b) The Commission shall have a lien and a right of recovery, to the extent of any payments made under this subchapter on account of injury or death, against any compensation payable under any other workmen's compensation law on account of the same injury or death; and any amounts recovered under this subsection shall be covered into the fund established under section 785 of Title 5, as amended.

(c) Where any person specified in section 1701 (a) of this title, or the dependent, beneficiary, or allottee of such person, receives or claims wages, payments in lieu of wages, insurance benefits for disability or loss of life (other than workmen's compensation benefits), and the cost of such wages, payments, or benefits is provided in whole or in part by the United States, the amount of such wages, payments, or benefits shall be credited, in such manner as the Commission shall determine, against any payments to which any such person is entitled under this subchapter.

(d) Where a national of a foreign government is entitled to benefits on account of injury or death resulting from a war-risk hazard, under the laws of his native country or any other foreign country, the benefits of this subchapter shall not apply.

(e) If at the time a person sustains an injury coming within the purview of this subchapter said person is receiving workmen's compensation benefits on account of a prior accident or disease, said person shall not be entitled to any benefits under this subchapter during the period covered by such workmen's compensation benefits unless the injury from a war-risk hazard increases his disability, and then only to the extent such disability has been so increased. (Dec. 2, 1942, ch. 668, title I, § 105, 56 Stat. 1032.)

EFFECTIVE DATE

See note under section 1701 of this title.

§ 1706. Administration.

(a) The provisions of this subchapter shall be administered by the United States Employees' Compensation Commission, and the Commission is authorized to make rules and regulations for the administration thereof and to contract with insurance carriers for the use of the service facilities of such carriers for the purpose of facilitating administration.

(b) In administering the provisions of this subchapter the Commission may enter into agreements or cooperative working arrangements with other agencies of the United States or of any State (including the District of Columbia, Hawaii, Alaska, Puerto Rico, and the Virgin Islands) or political subdivision thereof, and with other public agencies

and private persons, agencies, or institutions, within and outside the United States, to utilize their services and facilities and to compensate them for such use. The Commission may delegate to any officer or employee, or to any agency, of the United States or of any State, or of any political subdivision thereof, or Territory or possession of the United States, such of its powers and duties as it finds necessary for carrying out the purposes of this subchapter.

(c) The Commission, in its discretion, may waive the limitation provisions of sections 751–791 and 793 of Title 5, as amended, with respect to notice of injury and filing of claims under this subchapter, whenever the Commission shall find that, because of circumstances beyond the control of an injured person or his beneficiary, compliance with such provisions could not have been accomplished within the time therein specified. (Dec. 2, 1942, ch. 668, title I, § 106, 56 Stat. 1033.)

EFFECTIVE DATE

See note under section 1701 of this title.

SUBCHAPTER II. MISCELLANEOUS PROVISIONS

§ 1711. Definitions.

When used in this chapter (except when used in section 1651 of this title)—

(a) The term "Commission" means the United States Employees' Compensation Commission.

(b) The term "war-risk hazard" means any hazard arising after December 6, 1941, and prior to the end of the present war, from—

(1) the discharge of any missile (including liquids and gas) or the use of any weapon, explosive, or other noxious thing by an enemy or in combating an attack or an imagined attack by an enemy; or

(2) action of the enemy, including rebellion or insurrection against the United States or any of its Allies; or

(3) the discharge or explosion of munitions intended for use in connection with the national war effort (except with respect to any employee of a manufacturer or processor of munitions during the manufacture, or processing thereof, or while stored on the premises of the manufacturer or processor); or

(4) the collision of vessels in convoy or the operation of vessels or aircraft without running lights or without other customary peacetime aids to navigation; or

(5) the operation of vessels or aircraft in a zone of hostilities or engaged in war activities. (Dec. 2, 1942, ch. 668, title II, § 201, 56 Stat. 1033.)

§ 1712. Disqualification from benefits.

No person convicted in a court of competent jurisdiction of any subversive act against the United States or any of its Allies, committed after the declaration by the President on May 27, 1941, of the national emergency, shall be entitled to compensation or other benefits under sections 1701–1706 of this title, nor shall any compensation be payable with respect to his death or detention under sections 1701–1706 of this title, and upon indictment or the filing of an information charging the commission of any such subversive act, all such compensation or other benefits shall be suspended and remain suspended until acquittal or withdrawal of such charge, but upon conviction thereof or upon death occurring prior to a final disposition thereof, all such payments and all benefits under sections 1701–1706 of this title shall be forfeited and terminated. If the charge is withdrawn, or there is an acquittal, all such compensation withheld shall be paid to the person or persons entitled thereto. (Dec. 2, 1942, ch. 668, title II, § 202, 56 Stat. 1034.)

§ 1713. Fraud; penalties.

Whoever, for the purpose of causing an increase in any payment authorized to be made under this chapter, or for the purpose of causing any payment to be made where no payment is authorized hereunder, shall knowingly make or cause to be made, or aid or abet in the making of any false statement or representation of a material fact in any application for any payment under sections 1701–1706 of this title, or knowingly make or cause to be made, or aid or abet in the making of any false statement, representation, affidavit, or document in connection with such an application, or claim, shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than $1,000 or imprisoned for not more than one year, or both. (Dec. 2, 1942, ch. 668, title II, § 203, 56 Stat. 1034.)

§ 1714. Legal services.

No claim for legal services or for any other services rendered in respect of a claim or award for compensation under sections 1701–1706 of this title to or on account of any person shall be valid unless approved by the Commission; and any claim so approved shall, in the manner and to the extent fixed by the said Commission, be paid out of the compensation payable to the claimant; and any person who receives any fee, other consideration, or any gratuity on account of services so rendered, unless such consideration or gratuity is so approved, or who solicits employment for another person or for himself in respect of any claim or award for compensation under sections 1701–1706 of this title shall be guilty of a misdemeanor and upon conviction thereof shall, for each offense, be fined not more than $1,000 or imprisoned not more than one year, or both. (Dec. 2, 1942, ch. 668, title II, § 204, 56 Stat. 1034.)

§ 1715. Finality of Commission's decisions.

The action of the Commission in allowing or denying any payment under sections 1701–1706 of this title shall be final and conclusive on all questions of law and fact and not subject to review by any other official of the United States or by any court by mandamus or otherwise, and the Comptroller General is authorized and directed to allow credit in the accounts of any certifying or disbursing officer for payments in accordance with such action. (Dec. 2, 1942, ch. 668, title II, § 205, 56 Stat. 1034.)

§ 1716. Presumption of death or detention.

A determination that an individual is dead or a determination that he has been detained by the enemy may be made on the basis of evidence that he has disappeared under circumstances such as to make such death or detention appear probable. (Dec. 2, 1942, ch. 668, title II, § 206, 56 Stat. 1034.)

§ 1717. Assignment of benefits; execution, levy, etc., against benefits.

The right of any person to any benefit under sections 1701–1706 of this title shall not be transferable or assignable at law or in equity except to the United States, and none of the moneys paid or payable (except money paid hereunder as reimbursement for funeral expenses or as reimbursement with respect to payments of workmen's compensation or in the nature of workmen's compensation benefits), or rights existing under sections 1701–1706 of this title, shall be subject to execution, levy, attachment, garnishment, or other legal process or to the operation of any bankruptcy or insolvency law. (Dec. 2, 1942, ch. 668, title II, § 207, 56 Stat. 1035.)

TITLE 43.—PUBLIC LANDS

Chapter 1.—GENERAL LAND OFFICE

Sec.

Assistant or deputy commissioners; appointment by Secretary; powers and duties (New).

§ 3a. Assistant or deputy commissioners; appointment by Secretary; powers and duties.

Assistant or deputy commissioners of the General Land Office and Bureau of Indian Affairs, in the Department of the Interior, shall be appointed by the Secretary of the Interior, subject to the civil-service laws and sections 661–663, 664–673, 674 of Title 5. Appointments to these positions shall be considered as made under the authority of section 43 of Title 5. Assistant and deputy commissioners so appointed shall be authorized to sign such letters, papers, and documents and to perform such other duties as may be directed by the commissioner of their respective bureaus. The Secretary may designate for each of the aforementioned bureaus an assistant or deputy commissioner, who shall be authorized to perform the duties of the commissioner in case of the death, resignation, absence, or sickness of the commissioner. (June 5, 1942, ch. 336, § 1, 56 Stat. 312.)

SIMILAR PROVISIONS

Provisions similar to those contained in this section are set out as section 2a of Title 25, Indians.

REPEAL OF INCONSISTENT LAWS

Section 2 of act June 5, 1942, cited to text, provided as follows: "All provisions of law inconsistent with this Act (section 3a of this title) are hereby repealed to the extent of such inconsistency."

§ 8. Clerk to sign land patents.

REPEATED.—Act June 28, 1941, ch. 259, § 1, 55 Stat. 309; act July 2, 1942, ch. 473, § 1, 56 Stat. 511.

§ 6. Duties of employees to certify, record, etc., patents.

CODIFICATION

Section catchline has been revised.

Chapter 2.—GEOLOGICAL SURVEY

Sec.

36b. Acquisition of lands or interests therein for use in gaging streams (New).

§ 36b. Acquisition of lands or interests therein for use in gaging streams.

The Secretary of the Interior may, on behalf of the United States and for use by the Geological Survey in gaging streams, acquire lands by donation or when funds have been appropriated by Congress by purchase or condemnation but not in excess of ten acres for any one stream-gaging station. For the same purpose the Secretary may obtain easements, licenses, rights-of-way, and leases limited to run for such a period of time or term of years as may be required for the effective performance of the function of gaging streams: *Provided,* That nothing in this section shall be construed as affecting or intended to affect or to in any way interfere with the laws of any State or Territory relating to the control, appropriation, use, or distribution of water used in irrigation, or any vested right acquired thereunder, and the Secretary of the Interior, in carrying out the provisions of this section, shall proceed in conformity with such laws, and nothing in this section shall in any way affect any right of any State or of the Federal Government or of any landowner, appropriator, or user of water in, to, or from any interstate stream or the waters thereof. (Dec. 24, 1942, ch. 822, 56 Stat. 1086.)

§ 46. Exchange of old freight-carrying vehicles as part payment for new.

REPEATED.—Act June 28, 1941, ch. 259, § 1, 55 Stat. 339; act July 2, 1942, ch. 473, § 1, 56 Stat. 537.

Chapter 4.—REGISTERS

§ 80. Salary, fees, and commissions of registers.

From and after September 1, 1935 the compensation of registers of district land offices shall be a salary of $2,000 per annum each, and all fees and commissions now allowed by law to such registers, but the salary, fees, and commissions of such registers shall not exceed $3,600 each per annum: *Provided,* That the provisions of this section shall not apply to the Territory of Alaska. (As amended Oct. 9, 1942, ch. 584, § 7, 56 Stat. 779.)

AMENDMENTS

1942—Act Oct. 9, 1942, cited to text, amended proviso which prior thereto provided for the salary of the register of the Juneau, Alaska, land district.

§ 90. Incurring expenses.

REPEATED.—Act June 28, 1941, ch. 259, § 1, 55 Stat. 310; act July 2, 1942, ch. 473, § 1, 56 Stat. 511.

Chapter 8A.—GRAZING LANDS

Sec.

315o–2. Animals and equipment for field employees (New).

315q. Withdrawal of lands for war purposes; payment for cancellation of permits or licenses (New).

§ 315o–2. Animals and equipment for field employees.

The Secretary of the Interior may require field employees of the Grazing Service to furnish horses and miscellaneous equipment necessary for the performance of their official work and may provide at Government expense forage, care, and housing for such animals and equipment. (Dec. 18, 1942, ch. 769, 56 Stat. 1067.)

CODIFICATION

This section is not part of Chapter 8A as originally enacted.

§ 315q. Withdrawal of lands for war purposes; payment for cancellation of permits or licenses.

Whenever use for war purposes of the public domain or other property owned by or under the

control of the United States prevents its use for grazing, persons holding grazing permits or licenses and persons whose grazing permits or licenses have been or will be canceled because of such use shall be paid out of the funds appropriated or allocated for such project such amounts as the head of the department or agency so using the lands shall determine to be fair and reasonable for the losses suffered by such persons as a result of the use of such lands for war purposes. Such payments shall be deemed payment in full for such losses. Nothing herein contained shall be construed to create any liability not now existing against the United States. (July 9, 1942, ch. 500, 56 Stat. 654.)

Chapter 12.—RECLAMATION AND IRRIGATION OF LANDS BY FEDERAL GOVERNMENT

GENERAL PROVISIONS

§ 373. General authority of the Secretary of the Interior.

Delegation of powers and duties of Secretary of Interior under reclamation laws, see section 590z–11 of Title 16, Conservation.

WATER-RIGHT APPLICATIONS AND LAND ENTRIES

§ 433. Character and capital qualification of entrymen.

ADVANCES BY FARM SECURITY ADMINISTRATION AS CAPITAL

Act Aug. 7, 1939, ch. 509, 53 Stat. 1238, as amended June 17, 1940, ch. 390, 54 Stat. 402; May 28, 1941, ch. 136, 55 Stat. 206; Aug. 1, 1942, ch. 540, 56 Stat. 732, provided as follows: "During the fiscal year of 1943, in order to further cooperation between the Bureau of Reclamation and the Farm Security Administration in the development of farm units on public lands under Federal reclamation projects, the Secretary of the Interior is authorized, in pursuance of cooperative agreements between the Secretary of Agriculture and the Secretary of the Interior, (1) to consider the money or any part of the money made available to settlers or prospective settlers by the Farm Security Administration, as all or a portion of the capital required of such settlers under subsection C of section 4 of the Act of December 5, 1924 (43 Stat. 702) (section 433 of this title); and (2) where such farm units have been or may be improved by means of funds made available by the Farm Security Administration, to require an entryman of any such unit to enter into a mortgage contract with the Farm Security Administration to repay the value of such improvements thereon before an entry is allowed."

PAYMENT OF CONSTRUCTION CHARGES

§ 485h. New projects; sale of water and electric power; lease of power privileges.

CROSS REFERENCES

Additional allocations for the Valley Gravity Canal and Storage Project, see section 277f of Title 22, Foreign Relations and Intercourse.

MAINTENANCE AND OPERATION OF WORKS GENERALLY

§ 491. Authority of Secretary to operate works.

Delegation of powers and duties of Secretary of Interior under reclamation laws, see section 590z–11 of Title 16, Conservation.

KLAMATH PROJECT, OREGON-CALIFORNIA

§ 611. Availability of revenues from lease of Tule Lake marginal lands for refunds.

REPEATED.—Act June 28, 1941, ch. 259, § 1, 55 Stat. 332; act July 2, 1942, ch. 473, § 1, 56 Stat. 533.

Chapter 22.—RIGHTS-OF-WAY AND OTHER EASEMENTS IN PUBLIC LANDS

Sec.

931a. Authority of Attorney General to grant easements and rights-of-way to states, etc. (New).

§ 931a. Authority of Attorney General to grant easements and rights-of-way to states, etc.

The Attorney General, whenever he deems it advantageous to the Government and upon such terms and conditions as he deems advisable, is hereby authorized on behalf of the United States to grant to any State, or any agency or political subdivision thereof, easements in and rights-of-way over lands belonging to the United States which are under his supervision and control. Such grant may include the use of such easements or rights-of-way by public utilities to the extent authorized and under the conditions imposed by the laws of such State relating to use of public highways. Such partial, concurrent, or exclusive jurisdiction over the areas covered by such easements or rights-of-way, as the Attorney General deems necessary or desirable, is hereby ceded to such State. The Attorney General is hereby authorized to accept or secure on behalf of the United States from the State in which is situated any land conveyed in exchange for any such easement or right-of-way, such jurisdiction as he may deem necessary or desirable over the land so acquired. (May 9, 1941, ch. 94, 55 Stat. 183.)

TITLE 44.—PUBLIC PRINTING AND DOCUMENTS

Chapter 2.—GOVERNMENT PRINTING OFFICE

§ 62. Inks, glues, etc., furnished other departments; payment.

Inks, glues, and other supplies manufactured by the Government Printing Office in connection with its work may be furnished to departments and other establishments of the Government upon requisition, and payment made from appropriations available therefor. (May 13, 1926, ch. 294, § 1, 44 Stat. 551.)

CODIFICATION

This section is based upon a proviso in the appropriation act for 1933 for the Government Printing Office. It was not included in the act for 1934. The Public Printer stated at that time that its inclusion was not requested because it was considered permanent law.

SIMILAR PROVISIONS

1932—June 30, 1932, ch. 314, part I, § 1, 47 Stat. 397.
1931—Feb. 20, 1931, ch. 234, § 1, 46 Stat. 1189.
1930—June 6, 1930, ch. 407, § 1, 46 Stat. 519.
1929—Feb. 28, 1929, ch. 367, § 1, 45 Stat. 1400.
1928—May 14, 1928, ch. 551, § 1, 45 Stat. 530.
1927—Feb. 23, 1927, ch. 168, § 1, 44 Stat. 1159.

Chapter 3.—SUPERINTENDENT OF DOCUMENTS; DISTRIBUTION OF DOCUMENTS IN GENERAL

§ 77. Catalogue of Government publications.

CROSS REFERENCES

Charges for publications furnished by Department of Commerce, see section 606 of Title 5, Executive Departments and Government Officers and Employees.

Chapter 4.—PRINTING AND BINDING GENERALLY

§ 120. Disposition of receipts for work done.

REPEATED.—Act July 1, 1941, ch. 268, § 1, 55 Stat. 463; act June 8, 1942, ch. 396, § 1, 56 Stat. 348.

Chapter 7.—EXECUTIVE AND DEPARTMENTAL PRINTING IN GENERAL

Sec.
229. Orders for printing and binding for Department of Treasury (New).

TEMPORARY DISCONTINUANCE OF PRINTING OF REPORTS

REPEATED.—Act July 1, 1941, ch. 268, § 1, 55 Stat. 464; act June 8, 1942, ch. 396, § 2, 56 Stat. 349.

§ 229. Orders for printing and binding for Department of Treasury.

All orders for printing and binding for the Treasury Department, exclusive of work performed in the Bureau of Engraving and Printing and exclusive of such printing and binding as may under existing law be procured by field offices under authorization of the Joint Committee on Printing, shall be placed by the Director of Procurement in accord with the provisions of existing law. (Mar. 10, 1942, ch. 178, title I, § 1, 56 Stat. 161.)

Chapter 8.—PARTICULAR REPORTS AND DOCUMENTS

§ 244. Animal Industry Bureau; report of.

TRANSFER OF FUNCTIONS

Bureau of Animal Industry consolidated with certain other agencies into Agricultural Research Administration for duration of war, see Ex. Ord. No. 9069, set out in note under section 601 of Appendix to Title 50, War.

§ 275b. National encampments of Grand Army of Republic, United Spanish War Veterans, Veterans of Foreign Wars, American Legion, and Disabled American Veterans; proceedings printed annually for Congress.

The proceedings of the national encampments of the Grand Army of the Republic, the United Spanish War Veterans, the Veterans of Foreign Wars of the United States, the American Legion, the Military Order of the Purple Heart, and the Disabled American Veterans of the World War, respectively, shall be printed annually, with accompanying illustrations, as separate House documents of the session of the Congress to which they may be submitted. (As amended Sept. 18, 1941, ch. 411, 55 Stat. 686.)

AMENDMENTS

1941—Act Sept. 18, 1941, cited to text, added the words "the Military Order of the Purple Heart."

Chapter 8A.—NATIONAL ARCHIVES

SUBCHAPTER II.—TRUST FUND BOARD (New)

Sec.
300aa. Short title.
300bb. Establishment of Board; membership.
300cc. Acceptance of gifts.
300dd. Investment of funds.
300ee. Trust fund account; disbursements.
300ff. Powers and obligations of Board; liability of members.
300gg. Tax exemption for gifts.
300hh. Authority of Board; adoption of seal; appointment of employees; adoption of bylaws, etc.
300ii. Compensation of members; expenses of Board.
300jj. Report to Congress.

SUBCHAPTER I.—ADMINISTRATIVE PROVISIONS

This subchapter heading has been inserted to precede section 300 of this title.

§ 300c. Archives and records of United States; supervision; inspection; cooperation of agencies; requisition; custody and use.

CROSS REFERENCES

Maps of certain recreational demonstration projects to be filed in National Archives, see section 459s of Title 16, Conservation.

§ 300k. Repeal of inconsistent acts.

All acts or parts of acts relating to the charge and superintendency, custody, preservation, and disposition of official papers and documents of executive departments and other governmental agencies in-

consistent with the provisions of this subchapter are repealed. (June 19, 1934, ch. 668, § 11, 48 Stat. 1124.)

SUBCHAPTER II.—TRUST FUND BOARD (New)

§ 300aa. Short title.

This subchapter may be cited as the "National Archives Trust Fund Board Act". (July 9, 1941, ch. 284, § 1, 55 Stat. 581.)

§ 300bb. Establishment of Board; membership.

The board is hereby created and established, to be known as the National Archives Trust Fund Board (hereinafter referred to as the "Board"), which shall consist of the Archivist of the United States, as Chairman, and the chairman of the House Library Committee and the chairman of the Senate Library Committee. Membership on the Board shall not be deemed to be an office within the meaning of the statutes of the United States. (July 9, 1941, ch. 284, § 2, 55 Stat. 581.)

§ 300cc. Acceptance of gifts.

The Board is hereby authorized to accept, receive, hold, and administer such gifts or bequests of money, securities, or other personal property, for the benefit of or in connection with The National Archives, its collections, or its services, as may be approved by the Board. (July 9, 1941, ch. 284, § 3, 55 Stat. 581.)

§ 300dd. Investment of funds.

Any moneys or securities composing trust funds given or bequeathed to the Board shall be receipted for by the Secretary of the Treasury, who shall invest, reinvest, and retain such moneys or securities as the Board may from time to time determine. The Board shall not engage in any business or exercise any voting privilege which may be incidental to securities in such trust funds, nor shall the Secretary of the Treasury make any investments for the account of the Board which could not lawfully be made by a trust company in the District of Columbia, except that he may make any investment directly authorized by the instrument of gift or bequest under which the funds to be invested are derived, and may retain any investments accepted by the Board. (July 9, 1941, ch. 284, § 4, 55 Stat. 581.)

§ 300ee. Trust fund account; disbursements.

The income from any trust funds held by the Board, and the money received and proceeds from the sale of securities and other personal property, as and when collected, shall be covered into the Treasury of the United States in a trust fund account to be known as the National Archives Trust Fund, subject to disbursement by the Division of Disbursement, Treasury Department, on the basis of certified vouchers of the Archivist or his duly authorized agent, except where otherwise restricted by the instrument of gift or bequest, for and in the interest of The National Archives, its collections, or its services, including but not restricted to the preparation and publication of special works and collections of sources and the preparation, duplication, editing, and release of historical photographic materials and sound recordings. The Archivist may make sales of any such publications and releases authorized by this section and paid for out of the income derived from trust funds at a price which will cover their cost and 10 per centum added, and all moneys received from such sales shall be paid into, administered, and expended as a part of the trust fund account herein provided for. (July 9, 1941, ch. 284, § 5, 55 Stat. 581.)

§ 300ff. Powers and obligations of Board; liability of members.

The Board shall have all the usual powers and obligations of a trustee with respect to all property and funds administered by it, but the members of the Board shall not be personally liable, except for malfeasance. (July 9, 1941, ch. 284, § 6, 55 Stat. 582.)

§ 300gg. Tax exemption for gifts.

Gifts and bequests received by the Board under the provisions of this subchapter, and the income therefrom, shall be exempt from all taxes. (July 9, 1941, ch. 284, § 7, 55 Stat. 582.)

§ 300hh. Authority of Board: adoption of seal; appointment of employees; adoption of bylaws, etc.

In carrying out the purposes of this subchapter, the Board shall have authority—

(a) To adopt an official seal, which shall be judicially noticed;

(b) To appoint, or to authorize the Archivist to appoint, without regard to the civil-service laws, all necessary employees, and to fix their duties; and

(c) To adopt bylaws, rules, and regulations necessary for the administration of its functions under this subchapter. (July 9, 1941, ch. 284, § 8, 55 Stat. 582.)

§ 300ii. Compensation of members; expenses of Board.

No compensation shall be paid to the members of the Board for their services as such members. All costs incurred by the Board in carrying out its duties under this subchapter, including the expenditures necessarily made by the members of the Board in the performance of their duties and the compensation of persons employed by the Board, shall be paid out of income from trust funds available to the Board for the purpose. Unless otherwise restricted by the instrument of gift or bequest, the Board, by resolution duly adopted, may authorize the Archivist to use for such purposes, or for any other purpose or purposes for which funds may be expended under this subchapter, the principal of any gift or bequest accepted under this subchapter. (July 9, 1941, ch. 284, § 9, 55 Stat. 582.)

§ 300jj. Report to Congress.

The Board shall submit to the Congress an annual report of the moneys, securities, and other personal property received and held by it and of its operations. (July 9, 1941, ch. 284, § 10, 55 Stat. 582.)

Chapter 8B.—FEDERAL REGISTER

CROSS REFERENCES

Coordination of Federal reporting services, see section 139 et seq. of Title 5, Executive Departments and Government Officers and Employees.

§ 301. Custody and printing of Federal documents; "Division" created in Archives Establishment; Director, appointment and compensation.

CROSS REFERENCES

Publication in register of certificates of necessity for violation of antitrust, etc., laws, see section 1112 of Appendix to Title 50, War.

§ 311. Report by Government agencies of documents issued; publication in supplement to Register.

(a) On July 1, 1938, and on the same date of every fifth year thereafter, each agency of the Government shall have prepared and shall file with the Administrative Committee a complete codification of all documents which, in the opinion of the agency, have general applicability and legal effect and which have been issued or promulgated by such agency and are in force and effect and relied upon by the agency as authority for, or invoked or used by it in the discharge of, any of its functions or activities on June 1, 1938 or on the same date of every fifth year thereafter. The Committee shall, within ninety days thereafter, report thereon to the President, who may authorize and direct the publication of such codification in special or supplemental editions of the Federal Register. (As amended Dec. 10, 1942, ch. 717, § 2, 56 Stat. 1045.)

* * * * *

AMENDMENTS

1942—Subsec. (a) amended by act Dec. 10, 1942, § 2, cited to text, which added words following "on June 1, 1938" at end thereof.

SUSPENSION OF SECTION

Provisions of first sentence of this section were suspended for the duration of the war by section 1 of act Dec. 10, 1942, ch. 717, 56 Stat. 1045, which provided in part: "The provisions contained in the first sentence of section 11 (a) of the Federal Register (act of July 26, 1935, 49 Stat. 503, as amended, U. S. C., Title 44, sec. 311) are hereby suspended until such time after the termination of the present war as the Administrative Committee of the Federal Register shall determine."

§ 311a. Publication of cumulative supplement to Code of Federal Regulations.

The publication of a cumulative supplement to the Code of Federal Regulations instead of a new codification, prepared under the supervision of the Division of the Federal Register pursuant to the provisions of subsections (c) and (d) of section 311 of this title, is hereby authorized and required. (Dec. 10, 1942, ch. 717, § 1, 56 Stat. 1045.)

CODIFICATION

Section was from second sentence of section 1 of act Dec. 10, 1942, cited to text.

Chapter 10.—DISPOSITION OF RECORDS

Sec.

364. Redeemed food stamps issued by Surplus Marketing Administration (New).
365. Disposition of redeemed, canceled, or spoiled Defense or War Savings stamps (New).

§ 351. Report to Archivist of records without permanent value or historical interest.

DISPOSITION OF REDEEMED FOOD STAMPS

Disposition of redeemed food stamps, formerly provided for by act Apr. 5, 1941, ch. 40, § 1, 55 Stat. 112, is now covered by section 364 of this title.

§ 356. Report to Archivist by agency head on transfer of records to States, museums, etc.

When any records of the United States Government have been transferred in accordance with the provisions of paragraph (c) of section 355 of this title, the head of the agency making such disposition shall submit a written report thereon to The Archivist of the United States in which he shall describe the character and volume of such records and give the names and post-office addresses of all institutions, associations, or other organizations to which they have been transferred. (As amended Mar. 13, 1942, ch. 179, 56 Stat. 170.)

§ 357. Repealed. Mar. 13, 1942, ch. 179, 56 Stat. 170.

CODIFICATION

Section was from act Aug. 5, 1939, ch. 481, § 7, 53 Stat. 1220. Section 8 of that act was renumbered 7 thereof by the repealing act of Mar. 13, 1942, and constitutes section 358 of this title.

§§ 358–361.

CODIFICATION

Sections 8–11 of act Aug. 5, 1939, cited to text, were renumbered sections 7–10 thereof, respectively, by act Mar. 13, 1942, ch. 179, 56 Stat. 170.

§ 364. Redeemed food stamps issued by Surplus Marketing Administration.

Hereafter, notwithstanding the provisions of sections 351–361 of this title, the Comptroller General of the United States is hereby authorized, in his discretion, to destroy and dispose of stamps issued by the Surplus Marketing Administration of the Department of Agriculture after the said stamps have been paid by the Division of Disbursement of the Treasury Department and audited by the General Accounting Office, either in the field or at the seat of government. (June 27, 1942, ch. 450, § 1, 56 Stat. 411.)

SIMILAR PROVISIONS

Similar provisions were contained in act Apr. 5, 1941, ch. 40, § 1, 55 Stat. 112.

§ 365. Disposition of redeemed, canceled, or spoiled Defense or War Savings stamps.

Notwithstanding the provisions of sections 351–361 of this title, the Comptroller General of the United States is hereby authorized, in his discretion, to destroy, or otherwise dispose of, redeemed, canceled, or spoiled Defense or War Savings stamps on file in the General Accounting Office, when no longer needed for audit purposes. (Oct. 26, 1942, ch. 629, title II, 56 Stat. 1000.)

TITLE 45.—RAILROADS

Chapter 1.—SAFETY APPLIANCES AND EQUIPMENT ON RAILROAD ENGINES AND CARS, AND PROTECTION OF EMPLOYEES AND TRAVELERS

§ 25. Offices; legal, technical, stenographic, and clerical help.

The office of the director of locomotive inspection shall be in Washington, District of Columbia, and the Interstate Commerce Commission shall provide such legal, technical, stenographic, and clerical help as the business of the offices of the director of locomotive inspection and his said assistants may require. (Feb. 17, 1911, ch. 103, § 3, 36 Stat. 914; June 7, 1924, ch. 355, § 3, 43 Stat. 659; Apr. 22, 1940, ch. 124, § 1, 54 Stat. 148.)

§ 62. Hours of service limited.

REFERENCE IN TEXT

Words "this title" first appearing in text should be preceded by reference "sections 61–64 of."

Chapter 8.—RAILWAY LABOR ACT

CARRIERS BY AIR

STABILIZATION OF WAGES AND SALARIES

Executive order stabilizing wages and salaries as inapplicable to sections 181–188 of this title, see Title VI, par. 1 of Ex. Ord. No. 9250 set out in note under section 901 of Appendix to Title 50, War.

Chapter 9.—RETIREMENT OF RAILROAD EMPLOYEES

RAILROAD RETIREMENT ACT OF 1937

Sec.
228s. Incompetence (New).

RAILROAD RETIREMENT ACT OF 1935

§§ 215–228.

CONTINUATION AND EFFECT OF RAILROAD RETIREMENT ACT OF 1935

Section 202 of act June 24, 1937, set out as note under these sections, was amended by acts Oct. 8, 1940, 11 p. m., E. S. T., ch. 757, title VI, pt. II, § 626, 54 Stat. 1017; Apr. 8, 1942, ch. 227, § 10, 56 Stat. 207, and now reads as follows:

"§ 202. The claims of individuals (and the claims of spouses and next of kin of such individuals) who, prior to the date of the enactment of this Act relinquished all rights to return to the service of a carrier as defined in the Railroad Retirement Act of 1935 or ceased to be employee representatives as defined therein, and became eligible for annuities under such Act, shall be adjudicated by the Board in the same manner and with the same effect as if this Act had not been enacted: *Provided, however,* That with respect to any such claims no reduction shall be made in any annuity certified after the date of the enactment of this Act because of continuance in service after age sixty-five: *And provided further,* That service rendered prior to August 29, 1935, to a company which on that date was a carrier as defined in the Railroad Retirement Act of 1935, shall be included in the service period in connection with any annuity certified in whole or in part by the Board after the date of the enactment of this Act, irrespective of whether at the time such service was rendered such company was a carrier as defined in the Railroad Retirement Act of 1935; and service rendered prior to August 29, 1935, to any express company, sleeping-car company, or carrier by railroad which was a predecessor of a company which on that date was a carrier as defined in the Railroad Retirement Act of 1935, shall also be included in the service period in connection with any annuity certified in whole or in part by the Board after the date of the enactment of this Act, irrespective of whether at the time such service was rendered such predecessor was a carrier as defined in the Railroad Retirement Act of 1935: *And provided further,* That for the purposes of determining eligibility for an annuity and computing an annuity there shall also be included in an individual's service period, subject to and in accordance with the second proviso of subsection (a), subsections (b) to (e), inclusive, and subsections (g) to (*l*), inclusive, of section 3A of this Act, as amended, [Title 45, § 228c–1], voluntary or involuntary military service of an individual within or without the United States during any war service period, including such military service prior to the date of enactment of this amendment (April 8, 1942), if, prior to the beginning of his military service in a war service period and in the same calendar year in which such military service began, or in the next preceding calendar year, the individual rendered service for compensation to a carrier, or to a person, service to which is otherwise creditable, or was serving as a representative; but such military service shall be included only subject to and in accordance with the provisions of the Railroad Retirement Act of 1935 (Title 45, §§ 215–228), in the same manner as though military service were service rendered as an employee. This proviso, as herein amended (i. e., by act April 8, 1942, cited), shall be effective as of October 8, 1940. No right shall be deemed to have accrued under this proviso which would not have accrued had this amendment thereof (act April 8, 1942, cited) been enacted on October 8, 1940; *And provided further,* That annuity payments due an individual under the Railroad Retirement Act of 1935 but not yet paid at death shall be paid to a surviving spouse if such spouse is entitled to an annuity under an election made pursuant to the provisions of section 5 of such Act; otherwise they shall be paid to such person or persons as the deceased may have designated by a writing filed with the Board prior to his death, or if there be no designation, to the legal representative of the deceased."

RAILROAD RETIREMENT ACT OF 1937

§ 228a. Definitions.

* * * * *

(c) An individual is in the service of an employer whether his service is rendered within or without the United States if he is subject to the continuing authority of the employer to supervise and direct the manner of rendition of his service, which service he renders for compensation: *Provided, however,* That an individual shall be deemed to be in the service of an employer, other than a local lodge or division or a general committee of a railway-labor-organization employer, not conducting the principal part of its business in the United States only when he is rendering service to it in the United States; and an individual shall be deemed to be in the service of such a local lodge or division only if (1) all, or substantially all, the individuals constituting its membership are employees of an employer conducting

the principal part of its business in the United States; or (2) the headquarters of such local lodge or division is located in the United States; and an individual shall be deemed to be in the service of such a general committee only if (1) he is representing a local lodge or division described in clauses (1) or (2) immediately above; or (2) all, or substantially all, the individuals represented by it are employees of an employer conducting the principal part of its business in the United States; or (3) he acts in the capacity of a general chairman or an assistant general chairman of a general committee which represents individuals rendering service in the United States to an employer, but in such case if his office or headquarters is not located in the United States and the individuals represented by such general committee are employees of an employer not conducting the principal part of its business in the United States, only such proportion of the remuneration for such service shall be regarded as compensation as the proportion which the mileage in the United States under the jurisdiction of such general committee bears to the total mileage under its jurisdiction, unless such mileage formula is inapplicable, in which case the Board may prescribe such other formula as it finds to be equitable: *Provided further*, That an individual not a citizen or resident of the United States shall not be deemed to be in the service of an employer when rendering service outside the United States to an employer who is required under the laws applicable in the place where the service is rendered to employ therein, in whole or in part, citizens or residents thereof; and the laws applicable on August 29, 1935, in the place where the service is rendered shall be deemed to have been applicable there at all times prior to that date. (As amended Apr. 8, 1942, ch. 227, § 13, 56 Stat. 209.)

* * * * *

AMENDMENTS

1942—Act April 8, 1942, cited to text, affected first proviso in subsec. (c).

EFFECTIVE DATE

Act April 8, 1942, cited to text, besides amending this section, contained the following paragraph: "The amendment in this section shall operate in the same manner and have the same effect as if it had been part of the Railroad Retirement Act of 1937 (this subchapter) when that Act was enacted on June 24, 1937."

§ 228c–1. Military service.

(a) For the purposes of determining eligibility for an annuity and computing an annuity, including a minimum annuity, there shall also be included in an individual's years of service, within the limitations hereinafter provided in this section, voluntary or involuntary military service of an individual within or without the United States during any war service period, including such military service prior to April 8, 1942: *Provided, however*, That such military service shall be included only subject to and in accordance with the provisions of subsection (b) of section 228c of this title, in the same manner as though military service were service rendered as an employee: *Provided further*, That an individual who entered military service prior to a war service period shall not be regarded as having been in military service in a war service period with respect to any part of the period for which he entered such military service.

(b) For the purpose of this section and section 202 of the Act of June 24, 1937, chapter 382, as amended, an individual shall be deemed to have been in "military service" when commissioned or enrolled in the active service of the land or naval forces of the United States and until resignation or discharge therefrom; and the service of any individual in any reserve component of the land or naval forces of the United States, while serving in the land or naval forces of the United States for any period, even though less than thirty days, shall be deemed to have been active service in such force during such period.

(c) For the purpose of this section and section 202 of the Act of June 24, 1937, chapter 382, as amended, a "war service period" shall mean (1) any war period, or (2) with respect to any particular individual, any period during which such individual (i) having been in military service at the end of a war period, was required to continue in military service, or (ii) was required by call of the President, or by any Act of Congress or regulation, order, or proclamation pursuant thereto, to enter and continue in military service, or (3) any period after September 7, 1939, with respect to which a state of national emergency was duly declared to exist which requires a strengthening of the national defense.

* * * * *

(f) Military service shall not be included in the years of service of an individual unless, prior to the beginning of his military service in a war service period and in the same calendar year in which such military service began, or in the next preceding calendar year, the individual rendered service for compensation to an employer or to a person service to which is otherwise creditable under this subchapter, or lost time as an employee for which he received remuneration, or was serving as an employee representative.

* * * * *

(k) No person shall be entitled to an annuity, or to an increase in an annuity, based on military service unless a specific claim for credit for military service is filed with the Board by the individual who rendered such military service, and in no case shall an annuity, or an increase in an annuity, based on military service begin to accrue earlier than sixty days prior to the date on which such claim for credit for military service was filed with the Board nor before October 8, 1940: *Provided*, That this subsection shall not be construed to prevent payment of annuities with respect to accruals, not based on military service, prior to the date on which an annuity based on military service began to accrue.

(*l*) An individual who, before the ninety-first day after April 8, 1942, was awarded an annuity under this subchapter or former sections 215–228 of this title, but who had rendered military service which, if credited, would have resulted in an increase in his

annuity, may, notwithstanding the previous award of an annuity, file with the Board an application for an increase in such annity[1] based on his military service. Upon the filing of such application, if the Board finds that the military service thus claimed is creditable and would result in an increase in the annuity, the Board, notwithstanding the previous award, shall recertify the annuity on an increased basis in the same manner as though the provisions making military service creditable had been in effect at the time of the original certification subject, however, to the provisions of subsection (k) of this section. If the annuity previously awarded is a joint and survivor annuity, the increased annuity shall be a joint and survivor annuity of the same type, the actuarial value of the increase to be computed as of the effective date of the increase: *Provided, however,* That if on the date the increase begins to accrue the individual has no spouse for whom the election of the joint and survivor annuity was made, the increase on a single life basis shall be added to the individual's annuity.

(m) In determining the amount of death benefits payable under section 228e of this title, there shall be added to the aggregate compensation (determined as provided in section 228e of this title) an amount equal to $160 multiplied by the number of months in which the deceased was in creditable military service after December 31, 1936: *Provided,* That if, under any other Act of Congress, there is payable with respect to the death of the individual any gratuitous death benefit, allowance, or pension by reason of military service on the basis of which, in whole or in part, death benefits payable under section 228e of this title are increased under the provisions of this subsection, the amount of such increase shall be reduced by the total amount payable under such other Act or, if such total amount is unascertainable in advance, by the actuarial value thereof, as determined by the Board.

(n) In addition to the amount authorized to be appropriated in subsection (a) of section 228o of this title, there is hereby authorized to be appropriated to the Railroad Retirement Account for each fiscal year, beginning with the fiscal year ending June 30, 1941, (i) an amount sufficient to meet the additional cost of crediting military service rendered prior to January 1, 1937, and (ii) an amount found by the Board to be equal to the amount of the total additional excise and income taxes which would have been payable during the preceding fiscal year under Subchapter B of Chapter 9 of the Internal Revenue Code, as amended, with respect to the compensation, as defined in such Subchapter B, of all individuals entitled to credit under this subchapter and former sections 201–228 of this title for military service after December 31, 1936, if each of such individuals, in addition to compensation actually earned, had earned such compensation in the amount of $160 in each calendar month in which he was in such military service during such preceding fiscal year and such taxes were measured by all such compensation without limitation as to amount earned by any individual in any one calendar month. The additional cost of crediting military service rendered prior to January 1, 1937, shall be deemed to be the difference between the actuarial value of each annuity based in part on military service and the actuarial value of the annuity which would be payable to the same individual without regard to military service. In calculating these actuarial values, (1) whenever the annuity based in part on military service begins to accrue before age 60, the annuity without regard to military service shall be valued on the assumption of deferment to age 60, and whenever the annuity based in part on military service is awarded under subsection 2 (a) of section 228b (a) of this title, the annuity without regard to military service shall be valued on the assumption of deferment to age 65; and (2) all such actuarial values shall be calculated as of the date on which the annuity based on military service begins to accrue and shall not thereafter be subject to change. All such actuarial calculations shall be based on the Combined Annuity Table of Mortality and all calculations in this subsection shall take into account interest at the rate of 3 per centum per annum compounded annually. The Railroad Retirement Board, as promptly as practicable after April 8, 1942, and thereafter annually, shall submit to the Bureau of the Budget estimates of such military service appropriations to be made to the account, in addition to the annual estimate by the Board, in accordance with subsection (a) of section 228o of this title, of the appropriation to be made to the account to provide for the payment of annuities, pensions and death benefits not based on military service. The estimate made in any year with respect to military service rendered prior to January 1, 1937, shall be based on the cost, as determined in accordance with the above provisions, of annuities awarded or increased on the basis of such military service up to the close of the preceding fiscal year and not previously appropriated for, and shall take into account interest from the date the annuity began to accrue or was increased to the date or dates on which the amount appropriated is to be credited to the Railroad Retirement Account. In making the estimate for the appropriation for military service rendered after December 31, 1936, the Board shall take into account any excess or deficiency in the appriation or appropriations for such service in any preceding fiscal year or years, with interest thereon, resulting from an overestimate or underestimate of the number of individuals in creditable military service or the months of military service. (As amended Apr. 8, 1942, ch. 227, §§ 1–8, 56 Stat. 204–206.)

[1] So in original. Probably should read "annuity".

CODIFICATION

A subsec. (o) was added to act Aug. 29, 1935, cited to text, by section 9 of act April 8, 1942, also cited. It is set out in note under this section relating to effective date and effect of amendments.

REFERENCES IN TEXT

Section 202 of act June 24, 1937, ch. 382, referred to in this section, is set out under former sections 215–228 of this title in note relating to continuation and effect of Railroad Retirement Act of 1935.

AMENDMENTS

1942—Subsecs. (a)–(c), (f), (k), and (l) were amended generally by sections 1–6, respectively, of act April 8, 1942, cited to text.

Subsec. (m) was added by act April 8, 1942, § 7, cited to text. Former subsec. (m) was redesignated "(n)" and amended by section 8 of that act.

Subsec. (n), formerly (m), was redesignated "(n)" and amended generally by act April 8, 1942, § 8, cited to text.

EFFECTIVE DATE AND EFFECT OF AMENDMENTS

Section 9 of act April 8, 1942, cited to text, added a subsec. (o) to act Aug. 29, 1935, also cited, which subsection read as follows: "(o) Section 3A, as herein amended (section 228c–1 (a)–(c), (f), (k), (l), (m), and (n) of this title), shall be effective as of October 8, 1940. No rights shall be deemed to have accrued under section 3A which would not have accrued had this act amending section 3A been enacted on October 8, 1940."

§ 228e. Death benefits.

(a) The death benefit shall be an amount equal to 4 per centum of the aggregate compensation (determined in accordance with section 228a (h) of this title but exclusive of the excess over $300 in any month's earnings) earned by an individual as an employee after December 31, 1936, less any annuity payments paid him, and less any annuity payments due him but not yet paid at his death, and, if he is survived by a spouse entitled to a joint and survivor annuity, less any annuity payments paid such spouse under sections 228c (f) and 228d of this title, and less any annuity payments due such spouse under said sections but not yet paid at death.

(b) The amount of the death benefit computed under subsection (a) of this section shall be due upon the death of an individual who was an employee after December 31, 1936, or, if he is survived by a spouse entitled to a joint and survivor annuity, upon the death of such spouse and, upon application therefor, as provided in subsection (c) of this section, shall be paid in a lump sum to the person or persons designated by such individual in a writing filed, on or before the date of his death, with the Board, in such manner and form as provided by the Board: *Provided, however,* That if such designation has not been filed, or was improperly executed or improperly filed, or no designee is alive on the day the death benefit becomes due, the amount of the death benefit shall be paid to the person determined by the Board to have been such individual's spouse on the day of his death; if no such spouse is alive on the day the death benefit becomes due, such amount shall be paid to the person determined by the Board to be his child, by blood or by legal adoption, and alive on the day the death benefit becomes due, and if there be more than one such child they shall share equally; if there be no such child, such amount shall be paid to the person determined by the Board to be his parent and alive on the day the death benefit becomes due, and if both parents are so determined they shall share equally; if there be no such parent, such amount shall be paid to the person determined by the Board to be his brother or sister, by blood or through legal adoption, and alive on the day the death benefit becomes due, and if there be more than one such brother or sister they shall share equally; and if there be no such brother or sister such amount shall be paid to the person determined by the Board to be his grandchild, by blood or through legal adoption, and alive on the day the death benefit becomes due, and if there be more than one such grandchild they shall share equally. If there be no such persons enumerated above in this subsection the Board may compensate other persons to the extent and in the proportions that they have borne the expenses of the last illness or funeral or both of such individual in an amount or amounts, and upon such conditions, as the Board may fix as equitable, but the total of such amounts shall not exceed the amount of the death benefit.

(c) No payment shall be made to any person under this section unless application therefor, in such manner and form as provided by the Board, shall have been filed, by or on behalf of any such person (whether or not legally competent), prior to the expiration of two years after the date the death benefit becomes due as provided in subsection (b) of this section. For the purpose of this subsection, if the death benefit became due as provided in subsection (b) of this section before April 8, 1942, such death benefit shall be considered to have become due on April 8, 1942. (As amended Apr. 8, 1942, ch. 227, § 12, 56 Stat. 208.)

EFFECTIVE DATE

Section 12 of act April 8, 1942, cited to text, amended this section generally, "Effective as of June 24, 1937, except as to death benefits certified prior to the date of the enactment of this section (i. e., section 12 of act April 8, 1942)".

§ 228s. Incompetence.

(a) Every individual receiving or claiming benefits, or to whom any right or privilege is extended, under this or any other Act of Congress now or hereafter administered by the Board shall be conclusively presumed to have been competent until the date on which the Board receives written notice, in a form and manner acceptable to the Board, that he is an incompetent, or a minor, for whom a guardian or other person legally vested with the care of his person or estate has been appointed: *Provided, however,* That the Board may, in its discretion, validly, recognize actions by, and conduct transactions with, others acting, prior to receipt of, or in the absence of, such written notice, in behalf of an individual found by the Board to be an incompetent or a minor, if the Board finds such actions or transactions to be in the best interests of such individual.

(b) Every guardian or other person legally vested with the care of the person or estate of an incompetent or minor who is receiving or claiming benefits, or to whom any right or privilege is extended, under this or any other Act of Congress now or hereafter administered by the Board shall have power everywhere, in the manner and to the extent prescribed by the Board, to take any action necessary or appropriate to perfect any right or exercise any privilege of the incompetent or minor and to conduct all transactions on his behalf under this or any other Act of Congress now or hereafter administered by the Board. Any payment made pursuant to the provisions of this or the preceding subsection shall

be a complete settlement and satisfaction of any claim, right, or interest in and to such payment. (Aug. 29, 1935, ch. 812, § 19 (a, b), as amended June 24, 1937, ch. 382, part I, § 1; Apr. 8, 1942, ch. 227, § 11, 56 Stat. 207, 208.)

CODIFICATION

A subsec. (c) was included in act Aug. 29, 1935, § 19, as added by act April 8, 1942, both cited to text. It is set out in note under this section relating to effective date.

EFFECTIVE DATE

Section 19 (c) of act Aug. 29, 1935, as added by act April 8, 1942, both cited to text, provided as follows: "(c) This section shall be effective as of August 29, 1935."

§ 266. Deductibility from regular income tax.

For the purposes of the income tax imposed by Title 1 of the Revenue Act of 1936 (chapter 1 of Title 26) or by any Act of Congress in substitution therefor, the taxes imposed by sections 262 and 265 of this title shall not be allowed as a deduction to the taxpayer in computing his net income. (June 29, 1937, ch. 405, § 6, 50 Stat. 439.)

Chapter 11.—RAILROAD UNEMPLOYMENT INSURANCE ACT

§ 351. Definitions.

* * * * *

(e) An individual is in the service of an employer whether his service is rendered within or without the United States if he is subject to the continuing authority of the employer to supervise and direct the manner of rendition of his service, which service he renders for compensation: *Provided, however,* That an individual shall be deemed to be in the service of an employer, other than a local lodge or division or a general committee of a railway-labor-organization employer, not conducting the principal part of its business in the United States only when he is rendering service to it in the United States; and an individual shall be deemed to be in the service of such a local lodge or division only if (1) all, or substantially all, the individuals constituting its membership are employees of an employer conducting the principal part of its business in the United States; or (2) the headquarters of such local lodge or division is located in the United States; and an individual shall be deemed to be in the service of such a general committee only if (1) he is representing a local lodge or division described in clauses (1) or (2) immediately above; or (2) all, or substantially all, the individuals represented by it are employees of an employer conducting the principal part of its business in the United States; or (3) he acts in the capacity of a general chairman or an assistant general chairman of a general committee which represents individuals rendering service in the United States to an employer, but in such case if his office or headquarters is not located in the United States and the individuals represented by such general committee are employees of an employer not conducting the principal part of its business in the United States, only such proportion of the remuneration for such service shall be regarded as compensation as the proportion which the mileage in the United States under the jurisdiction of such general committee bears to the total mileage under its jurisdiction, unless such mileage formula is inapplicable, in which case the Board may prescribe such other formula as it finds to be equitable: *Provided further,* That an individual not a citizen or resident of the United States shall not be deemed to be in the service of an employer when rendering service outside the United States to an employer who is required under the laws applicable in the place where the service is rendered to employ therein, in whole or in part, citizens or residents thereof. (As amended Apr. 8, 1942, ch. 227, § 15, 56 Stat. 210.)

* * * * *

AMENDMENTS

1942—Act April 8, 1942, cited to text, affected the first proviso of subsec. (e).

EFFECTIVE DATE

Act April 8, 1942, cited to text, besides amending subsec. (e) of this section, contained the following paragraph: "The amendment in this section shall operate in the same manner and have the same effect as if it had been part of the Railroad Unemployment Insurance Act (Title 45, § 351 et seq.) when that Act was enacted on June 25, 1938: *Provided, however,* That no interest or penalties shall accrue or be deemed to have accrued for the failure to make returns under, or pay contributions levied by, section 8 of said Railroad Unemployment Insurance Act (Title 45, § 358) with respect to the compensation of employees of any local lodge or division of a railway-labor-organization employer earned prior to July 1, 1940, and with respect to the compensation of employees of any general committee of a railway-labor-organization employer earned prior to the enactment of this amendment if, with respect to any such local lodge or division (1) the headquarters of such a local lodge or division was not located in the United States, or (2) all, or substantially all, the individuals constituting the membership of such a local lodge or division were employees of an employer not conducting the principal part of its business in the United States; and if, with respect to any such general committee (1) the individuals represented by such a general committee were employees of an employer not conducting the principal part of its business in the United States, or (2) the service to such a general committee was rendered outside the United States, or (3) the office or headquarters of the individual rendering service to such a general committee was not located in the United States and if such returns are made and such contributions are paid by such a local lodge or division or by such a general committee within the time allowed for making returns and paying contributions with respect to the first calendar quarter beginning after the enactment of this amendment."

§ 363. Exclusiveness of provisions; transfers from State unemployment compensation accounts to railroad unemployment insurance account.

* * * * *

(c) Withholding amounts from certification to States; transfers to railroad unemployment compensation account.

* * * * *

The withholdings from certification directed in each of the foregoing paragraphs of this subsection shall begin with respect to each State when the Social Security Board finds that such State is unable to avail itself of the condition set forth in the proviso contained in such paragraph. *Provided, however,* That if the Social Security Board finds with respect to any State that such State (1) is unable to avail itself of such conditions solely by reason of pro-

hibitions contained in the constitution of such State, as determined by a decision of the highest court of such State declaring invalid in whole or in part the action of the legislature of the State purporting to provide for transfers from the State's account in the Unemployment Trust Fund to the railroad unemployment insurance account, and (2) for similar reasons is unable to use amounts withdrawn from its account in the Unemployment Trust Fund for the payment of expenses incurred in the administration of its State unemployment compensation law, the Social Security Board shall not begin to withhold from certification to the Secretary of the Treasury for payment to such State the amounts determined by it pursuant to section 502 of Title 42 and to certify to the Secretary of the Treasury for payment into the railroad unemployment insurance account the amount so withheld from such State until July 1, 1944, or until a date one hundred and eighty days after the adjournment of the first session of the legislature of such State beginning after July 1, 1942, whichever date is the earlier, and then only if the Social Security Board finds that such State had not prior thereto effectively authorized and directed the Secretary of the Treasury to transfer from such State's account in the Unemployment Trust Fund to the railroad unemployment insurance account amounts equal to such State's "preliminary amount" and "liquidating amount" less such parts thereof, if any, as the State may have, within the periods set forth in the provisos contained in the first two paragraphs of this subsection, effectively authorized and directed the Secretary of the Treasury so to transfer, plus interest on such difference, if any, with respect to each amount at 2½ per centum per annum from the date the State's "preliminary amount" or "liquidating amount", as the case may be, is determined by the Social Security Board; and with respect to any such State the amount withheld shall equal the State's "preliminary amount" and "liquidating amount" less such parts thereof, if any, as the State may have, within the periods set forth in the provisos contained in the first two paragraphs of this subsection effectively authorized and directed the Secretary of the Treasury to transfer, plus interest from July 1, 1939, at 2½ per centum per annum on so much of the "preliminary amount" and "liquidating amount", as the case may be, as has not been so transferred or has not been used as the measure for withholding. An enactment of any State legislature providing for the transfer (from the State's account in the Unemployment Trust Fund to the railroad unemployment insurance account) of all interest earned upon contributions which are collected with respect to employment occurring after such enactment by such State pursuant to its unemployment compensation law and credited to its account in the Unemployment Trust Fund (until the total of such transfers equals the amounts which otherwise would be required to be withheld from certification under this subsection), shall be deemed an effective authorization and direction to the Secretary of the Treasury as required by this subsection; and for purposes of computing the interest to be so transferred, amounts withdrawn by such State from its account in the Unemployment Trust Fund after the date of such State enactment shall be considered to be first charged against the amounts credited to such State's account prior to the date of such State enactment: *Provided, however,* That if at any time after such enactment the provision for transfer therein contained for any reason fails to be operative to effect the transfers of interest as therein prescribed, and such State has not otherwise made an effective authorization and direction to the Secretary of the Treasury as required by this subsection, the Social Security Board shall immediately after such failure or, on the date otherwise provided in this subsection for the beginning of withholdings from certification, whichever is later, begin to make the withholdings from certification provided for in this subsection in the same manner and to the same extent as if such enactment by such State had not been enacted, except that the amounts of the certifications withheld shall be reduced by the total amount, if any, which has been transferred from interest pursuant to such enactment. (As amended June 30, 1942, ch. 463, 56 Stat. 465.)

* * * * *

AMENDMENTS

1942—Act June 30, 1942, cited to text, affected provisos in third paragraph of subsec. (c).

TITLE 46.—SHIPPING

Chapter 1.—BUREAU OF MARINE INSPECTION AND NAVIGATION

EX. ORD. NO. 8976. WAIVER OF COMPLIANCE WITH NAVIGATION AND VESSEL INSPECTION LAWS FOR WAR PURPOSES

Ex. Ord. No. 8976. Dec. 12, 1941, 6 F. R. 6441 provided:

1. The Secretary of Commerce is directed to waive compliance with the navigation and vessel inspection laws upon the request of the Secretary of the Navy or the Secretary of War to the extent deemed necessary in the conduct of the war by the officer making the request.

2. The Secretary of Commerce is authorized to waive compliance with the navigation and vessel inspection laws to such extent and in such manner and upon such terms as he may prescribe, either upon his own initiative or upon the written recommendation of the head of any other Government agency that such action is necessary in the conduct of the war.

(The authority vested in Secretary of Commerce by this order was transferred to Secretary of Navy and Secretary of Treasury by section 6 of Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.)

§ 2. General duties of Director of Bureau.

TRANSFER OF FUNCTIONS

Functions of Bureau of Marine Inspection and Navigation transferred to Bureau of Customs and the Coast Guard during present war, see Ex. Ord. No. 9083 set out in note under section 601 of Appendix to Title 50, War.

§ 5. Deputy Directors; additional clerks.

The Secretary of Commerce shall have power to transfer from existing bureaus or divisions of the Department of Commerce one clerk, to be designated as Deputy Commissioner of Navigation, to act with the full powers of said commissioner during his temporary absence from his official duty for any cause, and such additional clerks as he may consider necessary to the successful operation of the Bureau of Marine Inspection and Navigation, without impairing the efficiency of the bureaus or divisions whence such clerks may be transferred. (July 5, 1884, ch. 221, § 6, 23 Stat. 119; Feb. 14, 1903, ch. 552, §§ 4, 10, 32 Stat. 826, 829; Mar. 4, 1913, ch. 141, § 1, 37 Stat. 736; June 30, 1932, ch. 314, § 501, 47 Stat. 415; May 27, 1936, ch. 463, § 1, 49 Stat. 1380.)

Chapter 2.—REGISTRY AND RECORDING

§ 11. Vessels entitled to registry; coastwise trade; ocean mail service contracts.

CROSS REFERENCES

War Shipping Administration vessels, waiver of compliance with section, see note under section 635 of Appendix to Title 50, War.

Chapter 2A.—LOAD LINES FOR AMERICAN VESSELS

LOAD LINES FOR VESSELS ENGAGED IN COASTWISE TRADE

§ 88a. Determination of load-water lines by Secretary of Commerce; application of provisions to Great Lakes.

The Secretary of Commerce is hereby authorized and directed in respect of the vessels defined in section 88 of this title to establish by regulations from time to time the load-water lines and marks thereof indicating the maximum depth to which such vessels may safely be loaded and in establishing such load lines due consideration shall be given to, and differentials made for, the various types and character of vessels and the trades in which they are engaged. In establishing load-water lines on passenger vessels due consideration shall be given to, and differentials shall be made for, the age and condition of the vessel, its subdivision and efficacy thereof, and the probable stability of the vessel if damaged: *Provided,* That the load-line provisions of sections 88–88i of this title shall apply to the Great Lakes and that no load line shall be established or marked on any vessel which load line gives a lesser freeboard and less buoyance than the load line established by the International Treaty on Load Lines of 1930, and that the regulations established under this proviso shall have the force of law: *Provided further,* That in applying the load lines to vessels on the Great Lakes and to steam colliers, tugs, barges, and self-propelled barges engaged in special services on inter-island voyages and on coastwise voyages from port to port in the continental United States the Secretary of Commerce is vested with discretion to vary the load-line marks from those established by said treaty when in his opinion the changes made by him will not be above the actual line of safety: *Provided, however,* That during the national emergency proclaimed by the President on May 27, 1941, to exist, but not after June 30, 1943, load lines may be established or marked on any vessel (except a passenger vessel) while engaged on a coastwise voyage by sea from port to port in the continental United States, which load line gives a lesser free board[1] and less buoyance than the load line established by the International Treaty on Load Lines of 1930, when, in the opinion of the Secretary of Commerce, such load line will not be above the actual line of safety. (As amended July 3, 1941, ch. 276, 55 Stat. 578.)

[1] So in original. Probably should be one word, "freeboard".

AMENDMENTS

1941—Proviso authorizing different load lines during national emergency was added by act July 3, 1941, cited to text.

Chapter 3.—CLEARANCE AND ENTRY

§ 111. Vessels in foreign and coasting trade on northern, northeastern, and northwestern frontiers.

Enrolled or licensed vessels engaged in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, departing from or arriving at a port in one district to or from a port in another district, and also touching at intermediate foreign ports, shall not thereby become liable to the payment of entry and clearance

fees, as if from or to foreign ports; but such vessel shall, notwithstanding, be required to enter and clear; except that when such vessels are on such voyages on the Great Lakes and touch at foreign ports for the purpose of taking on bunker fuel only, they may be exempted from entering and clearing under such rules and regulations as the Secretary of Commerce may prescribe, notwithstanding any other provisions of law: *Provided,* That this exception shall not apply to such vessels if, while at such foreign port, they land or take on board any passengers, or any merchandise other than bunker fuel, receive orders, discharge any seamen by mutual consent, or engage any seamen to replace those discharged by mutual consent, or transact any other business save that of taking on bunker fuel. (As amended Sept. 25, 1941, ch. 423, 55 Stat. 733.)

AMENDMENTS

1941—Act Sept. 25, 1941, cited to text, added exception and proviso at end of section.

Chapter 4.—TONNAGE DUTIES

§ 123. Vessels in foreign and coasting trade on northern, northeastern, and northwestern frontiers.

Enrolled or licensed vessels engaged in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, departing from or arriving at a port in one district to or from a port in another district, and also touching at intermediate foreign ports, shall not thereby become liable to the payment of tonnage tax, as if from or to foreign ports; but such vessel shall, notwithstanding, be required to enter and clear; except that when such vessels are on such voyages on the Great Lakes and touch at foreign ports for the purpose of taking on bunker fuel only, they may be exempted from entering and clearing under such rules and regulations as the Secretary of Commerce may prescribe, notwithstanding any other provisions of law: *Provided,* That this exception shall not apply to such vessels if, while at such foreign port, they land or take on board any passengers, or any merchandise other than bunker fuel, receive orders, discharge any seamen by mutual consent, or engage any seamen to replace those discharged by mutual consent, or transact any other business save that of taking on bunker fuel. (As amended Sept. 25, 1941, ch. 423, 55 Stat. 733.)

AMENDMENTS

1941—Act Sept. 25, 1941, cited to text, added exception and proviso at end of section.

Chapter 6.—REGULATION AS TO VESSELS CARRYING STEERAGE PASSENGERS

CROSS REFERENCES

Waiver of compliance with navigation and vessel inspection laws for war purposes, see note preceding section 1.

Chapter 7.—CARRIAGE OF EXPLOSIVES OR DANGEROUS SUBSTANCES

§ 170. Regulation of carriage of explosives or other dangerous articles on vessels.

Carrying or possessing explosives or dangerous weapons on certain vessels prohibited, see sections 503, 504 of Title 18, Criminal Code and Criminal Procedure.

Chapter 9.—LOG BOOKS

§ 201. Entries.

CROSS REFERENCES

Waiver of compliance with navigation and vessel inspection laws for war purposes, see note preceding section 1.

Chapter 11.—OFFICERS AND CREWS OF VESSELS

§ 221. Vessels of United States and officers defined; officers to be citizens.

CROSS REFERENCES

Waiver of compliance with navigation and vessel inspection laws for war purposes, see note preceding section 1.

§ 222. Complement of officers and crew of vessels; penalties.

Radio operators, approval by Secretary of Navy during national emergency, see note under section 353 of Title 47, Telegraphs, Telephones, and Radiotelegraphs.

§ 239. Investigation of marine casualties.

TRANSFER OF FUNCTIONS

Functions of the Marine Casualty Investigation Board transferred to Bureau of Customs and the Coast Guard during present war, see Ex. Ord. No. 9083 set out in note under section 601 of Appendix to Title 50, War.

§ 242. Registration of pursers and surgeons; creation of staff departments on vessels; medical division; purser's division.

There shall be registered staff officers in the United States merchant marine in the following grades: (1) Chief purser, (2) purser, (3) senior assistant purser, (4) junior assistant purser, (5) surgeon. The Secretary of Commerce (in sections 242–248 and 701 of this title called the Secretary) shall register, and issue certificates of registry to, qualified individuals applying for registry in such grades, as hereinafter provided, and every such individual when so registered and serving in the staff department on a vessel of the United States shall rank as a staff officer on such vessel. Officers registered under the provisions of sections 242–248 and 701 of this title and pursers' clerks and such persons as may be assigned to the senior registered surgeon shall constitute a separate and independent department on vessels of the United States to be known as the staff department. Such staff department shall be composed of a medical division and a purser's division. The medical division shall be under the charge of the senior registered surgeon on such vessel, who shall be responsible solely to the master. The purser's division shall be under the charge of the senior registered purser on such vessel, who shall be responsible solely to the master. On oceangoing vessels licensed to carry more than one hundred passengers, such officer in charge of the purser's division of the staff department shall be a registered chief purser; and whenever more than three persons are employed in the purser's division of the staff department on such vessels, there shall be a minimum of one registered senior assistant purser and one registered junior assistant purser in such purser's division of that staff department. No person shall be eligible for registry as a staff officer under the provisions of sections 242–248 and 701 of this title who is

not a citizen of the United States. (As amended Sept. 24, 1941, ch. 416, 55 Stat. 729.)

AMENDMENTS

1941—Act Sept. 24, 1941, cited to text, amended section by dividing staff department into two divisions, namely, medical division and purser's division.

Chapter 12.—REGULATION OF VESSELS IN DOMESTIC COMMERCE

§ 251. Vessels of United States.

CROSS REFERENCES

Waiver of compliance with navigation and vessel inspection laws for war purposes, see note preceding section 1.

§ 288. Numbering undocumented vessels.

TRANSFER OF FUNCTIONS

Functions of Collector of Customs pertaining to numbering of undocumented vessels transferred to Commandant of the Coast Guard during present war, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

§ 289. Transportation of passengers in foreign vessels.

CROSS REFERENCES

War Shipping Administration vessels, waiver of compliance with section, see note under section 635 of Appendix to Title 50, War.

§ 316. Use of foreign vessels in United States ports.

War Shipping Administration vessels, waiver of compliance with section, see note under section 635 of Appendix to Title 50, War.

Chapter 14.—INSPECTION OF STEAM VESSELS

VESSELS SUBJECT TO INSPECTION AND REGULATIONS

§ 361. What are steam vessels.

CROSS REFERENCES

Waiver of compliance with navigation and vessel inspection laws for war purposes, see note preceding section 1.

APPOINTMENT, QUALIFICATIONS, DUTIES, AND SALARIES OF INSPECTORS AND OTHER OFFICERS

§§ 376, 382c.

TRANSFER OF FUNCTIONS

Functions of Boards of Supervising Inspectors and Local Inspectors and functions of Secretary of Commerce pertaining thereto transferred to Bureau of Customs and the Coast Guard during present war, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

MODE, MANNER, AND EXTENT OF INSPECTION; CERTIFICATES; RECORDS

§ 416. Regulations.

TRANSFER OF FUNCTIONS

Certain functions of Secretary of Commerce pertaining to shipping transferred to Bureau of Customs and the Coast Guard during present war, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

§§ 484–487.

REPEAL IN PART

Sections 484–487 of this title were affected by act June 19, 1934, cited to text, and set out as section 602 (c) of Title 47, which as added by act May 20, 1937, ch. 229, § 15, 50 Stat. 197, and amended by act Mar. 18, 1940, ch. 66, 54 Stat. 54, provided in part as follows: "(e) Such part or parts of the Act entitled 'An Act to require apparatus and operators for radio communication on certain ocean steamers', approved June 24, 1910, as amended, as relate to the ocean and to steamers navigating thereon, are hereby repealed. In all other respects said Act shall continue in full force and effect."

Chapter 17.—REGULATION OF FISHERIES

§ 531. Agreement for fishing voyage.

CROSS REFERENCES

Waiver of compliance with navigation and vessel inspection laws for war purposes, see note preceding section 1.

Chapter 18.—MERCHANT SEAMEN

PROTECTION AND RELIEF

Sec.
672–1. Exception to section 672; certain sail vessels (New).
672–2. Same; certain persons as able seamen (New).
672b–1. Exception to section 672; seagoing barges (New).

SHIPPING COMMISSIONERS

§ 544. Vessels in coastwise trade.

Act Mar. 3, 1911, cited to text, imposed upon the district courts the powers and duties formerly conferred upon circuit courts. This affected the words "circuit courts" appearing in act June 9, 1874, also cited, which words were from the title of another act referred to in said act June 9, 1874, and translated in this section as "sections 201–203 * * * of this title".

PROTECTION AND RELIEF

§ 672. Requirements, qualifications, and regulations as to crews.

TEMPORARY EMPLOYMENT OF PERSONS NOT QUALIFIED AS ABLE SEAMEN

Act Sept. 24, 1941, ch. 417, 55 Stat. 730, provided: "That notwithstanding the provisions of section 13 (a) of the Act of March 4, 1915, as amended (U. S. C., 1934 edition, Supp. V, Title 46, sec. 672 (a)), during the emergency declared by the President on May 27, 1941, to exist, but not after June 30, 1943, the Secretary of Commerce, with respect to any vessel or any group of vessels or any industry and upon a finding, after investigation, that qualified able seamen are not available in sufficient numbers to man such vessels as required by said section, may, in his discretion, allow seamen, examined and rated able seamen under said section after having served on deck twelve months at sea or on the Great Lakes, to compose not more than one-half of the number of able seamen required by such section to be shipped or employed upon any vessel, for such period or periods as he deems necessary and as he may by regulation or order prescribe."

§ 672–1. Exception to section 672; certain sail vessels.

The provisions of section 672 of this title, relating to the manning of certain vessels, shall not apply to any sail vessel of less than five hundred tons registered tonnage, while not carrying passengers for hire, and while not operating outside the line dividing inland waters from the high seas, as defined in section 151 of Title 33. (July 8, 1941, ch. 280, 55 Stat. 579.)

§ 672–2. Same; certain persons as able seamen.

Notwithstanding any provision of section 672 of this title, every person may be rated as an able seaman for the purpose of serving on vessels of not

more than five hundred gross tons, on bays and sounds, when such vessels are not carrying passengers, who is nineteen years of age and upward and who has had at least twelve months of service on deck at sea or on the Great Lakes or on the bays and sounds connected directly with the seas. (July 8, 1941, ch. 279, 55 Stat. 579.)

§ 672b–1. Exception to section 672; seagoing barges.

Notwithstanding any provision of section 672 of this title, every person may be rated as an able seaman for the purpose of serving on seagoing barges who is nineteen years of age and upward, and who has had at least twelve months of service on deck at sea or on the Great Lakes or on the bays and sounds connected directly with the seas. (Sept. 25, 1941, ch. 422, 55 Stat. 732.)

Chapter 19.—WRECKS AND SALVAGE

GENERAL PROVISIONS (New)

Sec.
732. Secretary of Navy to provide salvage facilities during war or emergency.

GENERAL PROVISIONS (New)

§ 732. Secretary of Navy to provide salvage facilities during war or emergency.

The Secretary of the Navy is hereby authorized during war or national emergency—

(a) To provide, by contract or otherwise, necessary salvage facilities for both public and private vessels upon such terms and conditions as he may, in his discretion, determine to be in the best interests of the United States.

(b) To acquire or to transfer, by charter or otherwise, for operation by private salvage companies, such vessels and equipment as he may deem necessary.

(c) To advance to private salvage companies such funds as may, in his judgment, be necessary to provide for the immediate financing of salvage operations, these advances to be on such terms and under such conditions as he may deem adequate for the protection of the Government. (Oct. 24, 1941, ch. 458, § 1, 55 Stat. 745.)

APPROPRIATIONS

Section 2 of act Oct. 24, 1941, cited to text, as amended Feb. 10, 1942, ch. 53, 56 Stat. 86, provided as follows: "There is hereby authorized to be appropriated out of any money in the Treasury not otherwise appropriated, such funds as may be necessary to effectuate the purposes of this Act."

Chapter 23.—SHIPPING ACT

TRANSFER OF FUNCTIONS

Those functions of the United States Maritime Commission relating to the United States Maritime Service and the cadet and cadet officer training program, and functions pertaining to State Marine or Nautical Schools, were transferred to the Commandant of the United States Coast Guard during present war, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

Maritime Commission as authorized to acquire and dispose of property, see Ex. Ord. No. 9129 under section 632 of Appendix to Title 50, War.

§ 835. Restrictions on transfer of shipping facilities during war or national emergency.

Seizure of foreign vessels during national emergency, see note preceding section 1101 of this title.

Chapter 24.—MERCHANT MARINE ACT, 1920

§ 865. Sale to aliens.

REFERENCES IN TEXT

"Commission", as used in this section, originally read "Board", meaning the United States Shipping Board. For dissolution of said Board and transfer of its functions to United States Maritime Commission, see section 1111 and note under section 804 of this title.

Transportation of merchandise between points in United States in other than domestic-built and documented vessels.

TRANSPORTATION OF IRON ORE IN VESSELS OF CANADIAN REGISTRY

Act Jan. 27, 1942, ch. 21, 56 Stat. 19, as amended by act Aug. 1, 1942, ch. 544, 56 Stat. 735, provided: "That, by reason of emergency conditions in transportation on the Great Lakes, notwithstanding the provisions of section 27 of the Act of Congress approved June 5, 1920 (41 Stat. 999), as amended by Act of Congress approved April 11, 1935 (49 Stat. 154), and by Act of Congress approved July 2, 1935 (49 Stat. 442), (this section) or the provisions of any other Act of Congress or regulation, vessels of Canadian registry shall be permitted to transport iron ore between United States ports on the Great Lakes during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate."

Similar provisions for year 1941 were contained in act May 31, 1941, ch. 158, 55 Stat. 236.

CROSS REFERENCES

War Shipping Administration vessels, waiver of compliance with section, see note under section 635 of Appendix to Title 50, War.

Chapter 27.—MERCHANT MARINE ACT, 1936

SUBCHAPTER II.—UNITED STATES MARITIME COMMISSION

Sec.
1119a. Same; emergency cargo ship construction (New).
1119b. Same; application of other laws to section 1119a (New).
1125a. Construction, repair, etc., of vessels for government agencies (New).
1127. Coordination of forwarding and similar servicing of water-borne export and import foreign commerce (New).

SUBCHAPTER VIII.—CONTRACT PROVISIONS

1214. Amount of contract authorizations (New).

SUBCHAPTER I.—DECLARATION OF POLICY

SEIZURE OF SHIPS DURING NATIONAL EMERGENCY

Act June 6, 1941, 11 a. m., E. S. T., ch. 174, §§ 1–5, 55 Stat. 242–245, extended by Res. June 16, 1942, ch. 416, 56 Stat. 370, until six months after the end of the present war shall have been proclaimed, or such earlier time as Congress by concurrent resolution or the President may designate, provided:

"SEC. 1. *(Purchase, requisition, etc., of foreign vessels authorized during national emergency; compensation; claims against vessels.)* That whereas Congress has power to provide for the common defense and general welfare and to regulate commerce with foreign nations and whereas for this purpose embargo Acts and nonintercourse Acts have from time to time been passed and whereas the commerce

of the United States is at the present time interrupted and the general welfare of its citizens is threatened and an emergency has been declared, for the purposes of national defense, during the existence of the national emergency declared by the President on September 8, 1939, to exist, but not after June 30, 1942, the President is authorized and empowered, through such agency or officer as he shall designate, to purchase, requisition, for any period during such emergency charter or requisition the use of, or take over the title to, or the possession of, for such use or disposition as he shall direct, any foreign merchant vessel which is lying idle in waters within the jurisdiction of the United States, including the Philippine Islands and the Canal Zone, and which is necessary to the national defense: *Provided*, That just compensation shall be determined and made to the owner or owners of any such vessel in accordance with the applicable provisions of section 902 of the Merchant Marine Act, 1936, as amended (section 1242 of this title): *Provided further*, That such compensation hereunder shall be deposited with the Treasurer of the United States, and the fund so deposited shall be available for the payment of such compensation, and shall be subject to be applied to the payment of the amount of any valid claim by way of mortgage or maritime lien or attachment lien upon such vessel, or of any stipulation therefor in a court of the United States, or of any State, subsisting at the time of such requisition or taking of title or possession; the holder of any such claim may commence within six months after such deposit with the Treasurer and maintain in the United States District Court from whose custody such vessel has been or may be taken or in whose territorial jurisdiction the vessel was lying at the time of requisitioning or taking of title or possession, a suit in admiralty according to the principles of libels in rem against the fund, which shall proceed and be heard and determined according to the principles of law and to the rules of practice obtaining in like cases between private parties; and such suit shall be commenced in the manner provided by section 2 of the Suits in Admiralty Act (section 742 of this title) and service of process shall be made in the manner therein provided by service upon the United States attorney and by mailing by registered mail to the Attorney General and the United States Maritime Commission and due notice shall under order of the court be given to all interested persons, and any decree shall be subject to appeal and revision as now provided in other cases of admiralty and maritime jurisdiction: *Provided further*, That if the Maritime Commission, after consideration by it of evidence submitted to it within ten days after the approval of this Act, shall find that on September 3, 1939, and continuously thereafter, any vessel was exclusively owned, used and operated for its exclusive sovereign purposes by a sovereign nation making claim therefor, such vessel may be taken under this section only by purchase or charter; and in determining said ownership, use and operation the Commission shall disregard (1) all contributions made in whole or in part at any time to the construction, repair, reconditioning, equipping or operation of said vessel, (2) all such matters, in nature similar to or dissimilar from, the foregoing clause as in the opinion of the Commission are immaterial or irrelevant to the determination of such ownership. Use of such vessel at any time since September 3, 1939, in commercial trade shall be presumptively deemed to show that said vessel is not owned, used and operated by a sovereign nation for its sovereign purposes. The final determination by the Maritime Commission shall be conclusive: *Provided further*, That if any vessel shall be found under the proviso next preceding to be exclusively owned, used and operated by any sovereign nation so that it can only be chartered or purchased, and such vessel shall be chartered or purchased, then the cash to be paid for said charter or purchase, to the extent that may be necessary, after payment of existing claims and liens of creditors against said vessel, shall be held for application upon such debt, if any, as may be due to the United States from the sovereign nation so found to have exclusive ownership to said vessel: *Provided further*, That the Maritime Commission and the Department of Justice are authorized to make just provisions out of funds provided in section 2 of this Act for employees displaced by the taking of any ship hereunder and report to the Congress their action within thirty days after the enactment of this Act.

"SEC. 2. (*Availability of appropriation funds.*) Funds appropriated by the Act of March 27, 1941 (ch. 30), (Public Law 23, Seventy-seventh Congress), are hereby made available to carry out the provisions of section 1 hereof, including payment of the costs of repair, reconstruction, or reconditioning necessary or incidental to the use or disposition under this Act of vessels acquired, or the use or possession of which is acquired, under such section.

"SEC. 3. (*Charter of domestic and foreign vessels; insurance; inapplicability to Neutrality Act of 1939.*) (a) During the national emergency declared by the President on September 8, 1939, to exist, but not after June 30, 1942, the United States Maritime Commission, whenever it finds that vessels in addition to those otherwise available are necessary for transportation of foreign commerce of the United States or of commodities essential to the national defense, is authorized, notwithstanding any other provision of law, (1) to charter any vessel, whether undocumented or documented under the laws of the United States or of a foreign country, deemed by the Commission to be suitable for such transportation, without regard to the provisions of section 3709 of the Revised Statutes, (section 5 of Title 41), on a time-charter or bare-boat basis, upon such terms and conditions, and for such period or periods, as the Commission may deem necessary or desirable in the public interest, and at such rate of hire as it may deem to be fair and reasonable in view of the attendant circumstances, and (2) to charter any vessel chartered by the Commission under clause (1) hereof to a private operator, a citizen of the United States (including a corporation, partnership, or association, only if it is a citizen of the United States within the meaning of section 2 of the Shipping Act, 1916, as amended) (section 802 of this title), or to any department or agency of the United States Government, without regard to the provisions of title VII of the Merchant Marine Act, 1936 (sections 1191–1204 of this title), on time-charter or bare-boat basis, for use in any foreign trade or service or as otherwise hereinafter provided, upon such terms and conditions, for such period or periods, and subject to such restrictions as the Commission may deem necessary or desirable for the protection of the public interest, and at such rate of hire as it may deem to be fair and reasonable. Any department or agency of the United States Government is authorized to enter into such charters. All moneys received by the Commission under the provisions of this subsection shall be deposited in the construction fund of the Commission, and all disbursements made by the Commission in carrying out the provisions of this subsection shall be paid from such fund.

"(b) The Commission is authorized to provide such insurance and reinsurance with respect to vessels (including any interest of the owner or charterer) chartered, purchased, requisitioned, or the title to which or the possession of which is taken over, under this Act, as it may deem necessary in connection with the operation, use, or disposition thereof under this Act, whenever it appears to the Commission that adequate and satisfactory insurance is not otherwise obtainable at reasonable rates and upon reasonable terms and conditions. The fund established pursuant to Public Resolution Numbered 94, Seventy-sixth Congress, approved July 18, 1940 (ch. 639) (54 Stat. 766), shall be available for all purposes of this subsection; and all moneys received from premiums and from salvage or other recoveries and all receipts in connection with such insurance shall be deposited to the credit of such fund, and all disbursements made by the Commission in carrying out the provisions of this subsection, including the payment of return premiums and all liabilities incurred hereunder, shall be paid from such fund. The provisions of sections 225 and 226 (a) to (e), inclusive, of the Merchant Marine Act, 1936, as amended (sections 1128d, 1128e of this title) shall be applicable in the administration of this subsection.

"(c) Nothing in this Act shall be construed to modify or affect any provision of the Neutrality Act of 1939, as amended (sections 441–457 of Title 22).

"SEC. 4. (*Purchase of domestic or foreign vessels; operation or charter by Commission.*) Whenever the United States Maritime Commission is authorized to charter vessels under section 3 hereof, it is further authorized, notwithstanding any other provision of law, to purchase any vessel, whether undocumented or documented under the laws of the United States or of a foreign country, deemed by the Commission to be suitable for transportation of foreign commerce of the United States or of commodities essential to the national defense, without regard to the provisions of section 3709 of the Revised Statutes (section 5 of Title 41), at such price and upon such terms and conditions as it may deem fair and reasonable and in the public interest. Such vessels and vessels otherwise acquired by or made available to the Commission may be chartered as provided in section 3 of this Act, or operated by the Commission upon such terms and conditions as it may deem desirable and in the public interest, giving primary consideration to the needs of national defense; but no vessel constructed under the provisions of the Merchant Marine Act, 1936, as amended, (chapter 27 of this title), may be chartered to a private operator hereunder. All moneys received by the Commission under the provisions of this section shall be deposited in the construction fund of the Commission, and all disbursements made by the Commission in carrying out the provisions of this section or section 5 (f) (except as provided in section 2) shall be paid from such fund.

"SEC. 5. (*Documentation of vessels requisitioned, purchased, etc.; waiver of or exception to existing laws; coastwise trade permits; repair of vessels; effect of termination of Act.*) (a) Notwithstanding any other provision of law, during the effective period of section 3 of this Act, any vessel (except a vessel constructed under the provisions of the Merchant Marine Act, 1936, as amended), not documented under the laws of the United States, acquired by or made available to the Commission under this Act or otherwise, may (1) in the discretion of the Secretary of Commerce be documented as a vessel of the United States under such rules and regulations or orders, and with such limitations, as the Secretary of Commerce may prescribe or issue as necessary or appropriate to carry out the purposes and provisions of this Act; and (2) in accordance with the provisions of subsection (c) hereof engage in the coastwise trade when so documented. Any document issued to a vessel under the provisions of this Act shall be surrendered at any time that such surrender may be ordered by the Secretary of Commerce. No vessel, the surrender of the documents of which has been so ordered, shall, after the effective date of such order, have the status of a vessel of the United States unless documented anew.

"(b) Notwithstanding any other provisions of law, the President may, by rules and regulations or orders, waive compliance with any provision of law relating to masters, officers, members of the crew, or crew accommodations on any vessel documented under authority of this Act to such extent and upon such terms as he finds necessary because of the lack of physical facilities on said ships, and because of the need to employ aliens for their operation. No vessel shall cease to enjoy the benefits and privileges of a vessel of the United States by reason of the employment of any person in accordance with the provisions of this subsection.

"(c) Any vessel while documented under the provisions of this Act, when chartered hereunder by the Commission to other Goverment agencies or departments or to private operators, may engage in the coastwise trade under permits issued by the Commission, which is hereby authorized to issue permits for such purpose pursuant to such rules and regulations as it may prescribe. The Commission is hereby authorized to prescribe such rules and regulations as it may deem necessary or appropriate to carry out the purposes and provisions of this Act.

"(d) The second paragraph of section 9 of the Shipping Act, 1916, as amended (section 808 of this title) shall not apply with respect to vessels chartered to other Government agencies or departments or to private operators under section 3 or section 4 of this Act.

"(e) Existing laws covering the inspection of steam vessels are hereby made applicable to vessels documented under this Act only to such extent and upon such conditions as may be required by the regulations of the Board of Supervising Inspectors with the approval of the Secretary of Commerce: *Provided*, That in determining to what extent those laws should be made applicable, due consideration shall be given to the primary purpose of transporting commodities essential to the national defense.

"(f) The Commission without regard to the provisions of section 3709 of the Revised Statutes (section 5 of Title 41) may repair, reconstruct, or recondition any vessels to be utilized under this Act. Any other Government department or agency by which any vessel is acquired or chartered, or to which any vessel is transferred or made available under this Act may, with the aid of any funds available, and without regard to the provisions of said section 3709 (section 5 of Title 41), repair, reconstruct, or recondition any such vessels to meet the needs of the services intended, or provide facilities for such repair, reconstruction, or reconditioning.

"(g) In case of (So in original. Probably should read 'a') voyage of a vessel documented under the provisions of this Act is begun before the date of termination of the effective period of section 3, but is completed after such date, the provisions of this section shall continue in effect with respect to such vessel until such voyage is completed.

"(h) When used in this Act, the term 'documented' means 'registered' and 'enrolled and licensed'."

Carrying or possessing explosives or dangerous weapons on vessels taken over under act June 6, 1941, ch. 114, cited as note above, see sections 503, 504 of Title 18, Criminal Code and Criminal Procedure.

Seizure of Merchant Marine Training Ships for Coast Guard, see note preceding section 51 of Title 14, Coast Guard.

EX. ORD. NO. 8869. WAIVING PROVISIONS OF ACT JUNE 6, 1941, CH. 174, § 5 (b), RELATING TO MASTER, CREW, ETC. ON CERTAIN VESSELS

Ex. Ord. No. 8869, Aug. 23, 1941, 6 F. R. 4351, provided in part:

Now, therefore, by virtue of the authority vested in me by the above-quoted statutory provisions (section 5 (b) of act June 6, 1941, ch. 174, 55 Stat. 242), it is hereby ordered as follows:

1. The Secretary of Commerce, from time to time upon request of the United States Maritime Commission, is authorized and directed to make due investigation of the physical facilities on each vessel documented under the authority of the said act of June 6, 1941, and of the need to employ aliens for the operation of the vessel.

2. Whenever the Secretary of Commerce, upon the basis of his investigation as to any such vessel, shall find (a) that the physical facilities of the vessel are not adequate to meet the requirements of the laws of the United States, or (b) that the employment of an alien master, officers, or crew is necessary for its operation, he shall certify such finding or findings, and the extent to and the terms upon which the waiver of compliance with any of the said laws may be made with safety and is necessitated by reason of such finding or findings, to the United States Maritime Commission, whereupon such provisions of law shall be waived to the extent and upon the terms set forth in such certification.

PRIORITIES IN TRANSPORTATION BY MERCHANT VESSELS DURING NATIONAL EMERGENCY

Act July 14, 1941, ch. 297, 55 Stat. 591, extended by res. June 16, 1942, ch. 416, 56 Stat. 370, until six months after the end of the present war shall have been proclaimed, or such earlier time as Congress by concurrent resolution or the President may designate, provided:

"That during the emergency declared by the President on May 27, 1941, to exist but not after June 30, 1943, the President may, notwithstanding any other provisions of law, whenever he deems it in the interest of national defense, including the maintenance of essential supplies and services, authorize the United States Maritime Commission to issue warrants as hereinafter provided with respect to any vessel documented under the laws of the United States or any vessel not so documented but owned by a

citizen of the United States. Such warrants may also be issued to foreign-flag vessels not owned by citizens of the United States upon application therefor by the owner of said vessel or the charterer thereof on behalf of such owner. Such application shall be in such form as the United States Maritime Commission may prescribe. All warrants shall be issued and may be revoked pursuant to regulations issued by the United States Maritime Commission with the approval of the President.

"SEC. 2. The warrants to be issued pursuant to this Act shall be in such form as the Maritime Commission shall prescribe, and shall set forth the conditions to be complied with by the affected vessel as a condition to receiving the priorities and other advantages provided in this Act, by reference to an undertaking of the owner or charterer with respect to the trades in which such vessel shall be employed, the voyages which it shall undertake, the class or classes of cargo or passengers to be carried, the fair and reasonable maximum rate of charter-hire or equivalent, and such incidental and supplementary matters as appear to the United States Maritime Commission to be necessary or expedient for the purposes of the warrant. Nothing in this Act shall authorize the United States Maritime Commission to require the owner or charterer to relinquish the manning, storing, victualing, supplying, fueling, maintaining, or repairing of his vessel to any other person or persons. Nothing in this Act shall be deemed to alter, amend, or repeal any of the coastwise laws of the United States.

"SEC. 3. Vessels holding warrants issued pursuant to this Act shall be entitled to priority over merchant vessels not holding such warrants, with respect to the use of facilities for loading, discharging, lighterage or storage of cargoes, the procurement of bunker fuel or coal, and the towing, overhauling, drydocking or repair of such vessels. Vessels holding warrants shall have such priority as among themselves, as the United States Maritime Commission shall determine to be necessary and advisable in the interests of national defense, or as may be specified in the warrants. Persons in the United States, including the Philippine Islands and the Canal Zone, furnishing any of the abovementioned facilities shall be authorized, and under rules and regulations prescribed by the United States Maritime Commission with the approval of the President may be required, to grant such priorities, anything in any contract whether heretofore or hereafter made to the contrary notwithstanding.

"SEC. 4. In the administration of this Act it shall be the policy of the Commission to make fair and reasonable provision for priorities with respect to (1) the importation of substantial quantities of strategic and critical materials, (2) the transportation of substantial quantities of materials when such transportation is requested by any defense agency, and (3) the transportation in the foreign or domestic commerce of the United States of substantial quantities of materials deemed by the Commission to be essential to the defense of the United States: *Provided*, That there shall be no unjust discrimination between ports of the United States. Nothing in this Act shall authorize the exaction of any sum from the holder of a warrant solely for the privilege of carrying cargo on any route. Vessels that on January 1, 1941, were engaged primarily in the coastwise transportation of coal for national defense and domestic consumption shall be granted warrants only so long as they continue in the same service as of said date, except that in case any such vessel ceased, before June 15, 1941, to engage in such transportation of coal and before such date became principally engaged in the transportation of defense materials, the Commission may grant such vessel a warrant for such service as it deems suitable pursuant to section 2.

"SEC. 5. The term 'citizen of the United States' as used in this Act includes corporations, partnerships, and associations existing, authorized, or organized under the laws of the United States or any State, district, Territory, or possession thereof.

"SEC. 6. Whoever willfully violates any rule, regulation, or order issued under the authority conferred herein shall be punished by a fine of not more than $5,000, or by imprisonment for not more than two years or both: *Provided*, That the District Court of the Canal Zone and the several courts of first instance of the Commonwealth of the Philippine Islands shall have jurisdiction over offenses committed against the provisions of this Act within the Canal Zone and the Philippine Islands, respectively."

SUBCHAPTER II.—UNITED STATES MARITIME COMMISSION

§ 1114. Transfer of powers; rules and orders.

TRANSFER OF FUNCTIONS

Certain functions and jurisdiction of the Maritime Commission transferred to the Commandant of the Coast Guard during present war, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

§ 1119a. Same; emergency cargo ship construction.

For the purpose of providing as rapidly as possible cargo ships essential to the commerce and defense of the United States there is hereby appropriated to the United States Maritime Commission, out of any money in the Treasury not otherwise appropriated, the sum of $313,500,000, to remain available until expended, which amount shall be additional to the $500,000 allocated from the Emergency Fund for the President in the Act of June 13, 1940, ch. 343, § 1, 55 Stat. 377, and $36,000,000 to be allocated during the fiscal year 1942 from funds available for the payment of obligations incurred for the purposes hereof under the contract authorizations under such emergency fund for the President, the total of such sums, aggregating $350,000,000, to be known as the "Emergency Ship Construction Fund, United States Maritime Commission", which fund shall be available for the payment of said contract authorizations and for (1) the construction in the United States of oceangoing cargo vessels of such type, size, and speed as the Commission may determine to be useful in time of emergency for carrying on the commerce of the United States and to be capable of the most rapid construction; (2) the production and procurement of parts, equipment, material, and supplies for such ships; (3) the establishment, acquisition, construction, enlargement, or extension of plants or facilities, on land whether owned by the Government or otherwise owned (including the acquisition by purchase or condemnation of real property or any interest therein), to be used for the construction of ships or for the production of parts, equipment, supplies, or material therefor, and the maintenance, repair, operation (under lease or otherwise), and management of such plants and facilities; and (4) all administrative expenses in connection with the program provided herein including personal services at the seat of government and elsewhere: *Provided*, That the employment of personnel engaged in the maintenance, repair, operation, or management of plants or facilities shall be without regard to the civil service and classification laws: *Provided further*, That no part of this appropriation shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: *Provided further*,

That for the purposes hereof an affidavit shall be considered prima facie evidence that the person making the affidavit does not advocate, and is not a member of an organization that advocates, the overthrow of the Government of the United States by force or violence: *Provided further*, That any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States by force or violence and accepts employment the salary or wages for which are paid from this appropriation shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both: *Provided further*, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law. (Feb. 6, 1941, ch. 5, § 1, 55 Stat. 5.)

ADDITIONAL APPROPRIATIONS

Act Aug. 26, 1941, ch. 409, title III, 55 Stat. 682 appropriated an amount not to exceed $1,296,650,000 to enable the Commission to enter into further contracts for the construction of vessels, production and procurement of parts, equipment, plants, etc.

§ 1119b. Same; application of other laws to section 1119a.

The provisions of section 1117 of this title and the Act of October 10, 1940, ch. 838, 54 Stat. 1092, shall apply to all the activities and functions which the Commission is authorized to perform under section 1119a of this title; and the Commission is authorized to carry on the objects, activities, and functions provided for in section 1119a of this title, without regard to the provisions of section 733 of Title 33, section 529 of Title 31, and section 5 of Title 41; section 744g of Title 18, relating to the purchase of prison-made goods; sections 270a–270d of Title 40, requiring performance and other bonds on public works; section 303b of Title 40, relating to the lease of Government property, and any provision of law relating to the disposal of surplus Government property. (Feb. 6, 1941, ch. 5, § 2, 55 Stat. 6.)

REFERENCES IN TEXT

Act Oct. 10, 1940, referred to in the text, is set out in note under section 326 of Title 40, Public Buildings, Property, and Works.

§ 1125a. Construction, repair, etc., of vessels for government agencies.

The Commission is authorized to construct, reconstruct, repair, equip, and outfit, by contract or otherwise, vessels or parts thereof, for any other department or agency of the Government, to the extent that such other department or agency is authorized by law to do so for its own account, and any obligations heretofore or hereafter incurred by the Commission for any of the aforesaid purposes shall not diminish or otherwise affect any contract authorization granted to the Commission: *Provided*, The obligations incurred or the expenditures made are charged against and, to the amount of such obligation or expenditure, diminish the existing appropriation or contract authorization of such department or agency. (Feb. 6, 1941, ch. 5, § 4, 55 Stat. 6.)

CROSS REFERENCES

Temporary emergency provisions for negotiating contracts without advertisements or bids, see note preceding section 1211 of this title.

§ 1126. Training of Merchant Marine personnel.

TRANSFER OF FUNCTIONS

Functions of Maritime Commission relating to the United States Maritime Service and the training of personnel, etc., transferred to the Commandant of the Coast Guard during present war, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

§ 1127. Coordination of forwarding and similar servicing of water-borne export and import foreign commerce.

(a) The Commission is hereby authorized and directed, through such administrative measures, agreements with other Federal departments and agencies, contracts with individuals or private business concerns, or other arrangements, as it may deem to be necessary or appropriate in the public interest, to coordinate the functions and facilities of public and private agencies engaged in the forwarding and similar servicing of water-borne export and import foreign commerce of the United States, for the efficient prosecution of the war, the maintenance and development of present and post-war foreign trade, and the preservation of forwarding facilities and services for the post-war restoration of foreign commerce. As used herein the term "water-borne export and import foreign commerce of the United States" shall be deemed to include export shipments from the Government of the United States to the governments of nations whose defense is deemed by the President to be vital to the defense of the United States under the authority of sections 411–419 of Title 22.

(b) Other Federal departments and agencies are hereby authorized and directed to cooperate with the Commission by entering into and carrying out such agreements as may be necessary to effectuate the purposes of this section: *Provided*, That the Commission is authorized and directed to report to the Congress within ninety days after March 14, 1942, and every four months thereafter, the action taken hereunder and to give the names of any Federal departments or agencies or any other persons who have failed to cooperate with the Commission as herein directed: *And provided further*, That nothing herein shall be deemed to affect the power or jurisdiction of the Interstate Commerce Commission, nor confer upon the Maritime Commission concurrent power or jurisdiction over any matter within the power or jurisdiction of the Interstate Commerce Commission.

(c) In conformity with the President's Executive order of February 7, 1942 (numbered 9054; 7 Federal Register 837), the functions and duties of the Commission under this section, insofar as they pertain to functions and duties of the Commission transferred by such Executive order to the Administrator of the War Shipping Administration, shall be performed by such Administrator. (June 29, 1936, ch. 858, title II, § 217, as added Mar. 14, 1942, ch. 186, 56 Stat. 171.)

SUBDIVISION.—INSURANCE

§ 1128. Authority of Commission to provide marine and war-risk insurance; duration of authority; reports; fund.

(a) Until six months after the termination of the present war is proclaimed or until such earlier date as the President may designate, the Commission is authorized to provide marine insurance and reinsurance against loss or damage by the risks of war and reinsurance against loss or damage by marine risks, as prescribed in sections 1128–1128g of this title, whenever it appears to the Commission that (1) such insurance adequate for the needs of transportation in the water-borne commerce of the United States and its Territories and possessions (including the Philippine Islands, the Canal Zone, and any bases or lands leased or occupied by or on behalf of the United States), or of other transportation by water or other vessel services deemed by the Commission to be in the interest of the war effort or the domestic economy of the United States, cannot be obtained on reasonable terms and conditions from companies authorized to do an insurance business in a State of the United States, or (2) the furnishing by the Commission of such insurance or reinsurance with respect to any such transportation or other vessel services at nominal or other rate basis would be of material benefit to the war effort, or (after consultation with the Office of Price Administration or other agencies) to the domestic economy of the United States, or (after consultation with the Secretary of the Navy or the Secretary of War) is necessary or advisable for military or naval reasons: *Provided*, That there shall be reported on the last day of each calendar month to the chairman of the Committee on Commerce of the United States Senate, and the chairman of the Committee on Merchant Marine and Fisheries of the House, the insurance or reinsurance written under clause (2) of this subsection (a), during the preceding month, together with the rates and the reasons for such rates and such insurance and reinsurance.

(b) There shall be in the Treasury of the United States a revolving fund to be known as the marine and war-risk insurance fund (hereinafter referred to as the fund), to be used for carrying out the provisions of sections 1128–1128g of this title, and to be constituted of such sums as may be appropriated to such fund and of moneys and receipts credited thereto as herein provided. There are hereby authorized to be appropriated to such fund such sums as may be necessary to carry out the provisions of sections 1128–1128g of this title. All moneys received from premiums and from salvage or other recoveries, and all receipts in connection with sections 1128–1128g of this title, shall be deposited to the credit of such fund. Payments of return premiums, losses, settlements, judgments, and all liabilities incurred by the United States under sections 1128–1128g of this title shall be made from such fund. (As amended Apr. 11, 1942, ch. 240, 56 Stat. 214.)

AMENDMENTS

1942—Act Apr. 11, 1942, cited to text, amended subsec. (a).

§ 1128a. Persons, property, and interests insurable.

The Commission may insure against loss or damage by the risks of war, persons, property, or interests, as follows:

(a) (1) American vessels (including vessels under construction), (2) vessels registered under the law of the Philippine Islands, (3) foreign-flag vessels owned by citizens of the United States (as said term "citizens" is used in Public Law 173, Seventy-seventh Congress, approved July 14, 1941) or owned or controlled by, or made available to, the United States or any department or agency thereof, and (4) any foreign-flag vessel not owned or controlled or made available as described in clause (3) hereof, but engaged in the water-borne foreign commerce of the United States or other transportation by water or other vessel services deemed by the Commission to be in the interest of the war effort or the domestic economy of the United States, while so engaged.

(b) Cargoes shipped or to be shipped on any vessels specified in subsection (a), including shipments by express or registered mail.

(c) The disbursements (including advances to masters and general average disbursements) and freight and passage moneys of such vessels.

(d) The personal effects of the masters, officers, and crews of such vessels, and of other persons transported on such vessels.

(e) Masters, officers, and crews of such vessels and other persons employed or transported thereon against loss of life, personal injury, or detention by an enemy of the United States following capture.

(f) Statutory or contractual obligations or other liabilities of such vessels or of the owner or charterer of such vessels of the nature customarily covered by insurance. (As amended Mar. 6, 1942, ch. 154, 56 Stat. 140; Apr. 11, 1942, ch. 240, 56 Stat. 214.)

REFERENCES IN TEXT

Public Law 173, Seventy-seventh Congress, referred to in this section, is act July 14, 1941, ch. 297, 55 Stat. 591, set out in note preceding section 1101 of this title.

AMENDMENTS

1942—Act April 11, 1942, cited to text, amended section generally.

§ 1128b. Reinsurance; prohibition against fees to brokers; rates.

The Commission may reinsure, in whole or in part, any company authorized to do an insurance business in any State of the United States, on account of marine and marine war risks, including protection and indemnity risks, assumed by any such company, on persons, property, and interests specified in section 1128a of this title, and may reinsure with, or cede or retrocede to, any such company any war risk insured pursuant to such section 1128a, or any marine or war risk reinsured with the Commission as hereinbefore provided. No insurance broker or other person acting in a similar intermediary capacity shall be paid any fee or other consideration by the Commission by virtue of his participation in arranging any insurance wherein the Commission directly insures any of the risk thereof. Reinsurance shall not be provided by the Commission at rates less than (1) the rates established by

the Commission on the same or similar risks or (2) the rates charged by the insurance carrier for the insurance so reinsured, whichever is the higher, except that the Commission may make to the insurance carrier such allowance for taxes, commissions, and other customary expenses (not to exceed 5 per centum of the premiums paid for that portion of the direct insurance so reinsured) as it may deem reasonably to accord with good business practice. (As amended Apr. 11, 1942, ch. 240, 56 Stat. 215.)

AMENDMENTS

1942—Act April 11, 1942, cited to text, amended section generally.

§ 1128c. Insurance of government departments and agencies.

(a) Any department or agency of the United States is hereby authorized to procure insurance from the Commission as provided for in section 1128a of this title, except as provided in sections 134–134h of Title 5.

(b) The Commission is authorized to provide such insurance at the request of the Secretary of War or the Secretary of the Navy on a nominal premium basis in consideration of the agreement of the department concerned to indemnify the Commission against all losses covered by such insurance, and the Secretary of War or the Secretary of the Navy is authorized to execute such indemnity agreement with the Commission. (As amended Apr. 11, 1942, ch. 240, 56 Stat. 215.)

REFERENCES IN TEXT

Words "sections 134–134h of Title 5" is a translation of a reference in act April 11, 1942, cited to text, to the Government Losses in Shipment Act, which also affected sections 528, 738a, and 753 of Title 31, Money and Finance.

AMENDMENTS

1942—Act April 11, 1942, cited to text, amended section generally.

§ 1128d. Actions on claims for losses; jurisdiction of courts.

In the event of disagreement as to a claim for losses or the amount thereof, on account of insurance under sections 1128–1128g of this title, an action on the claim may be brought and maintained against the United States in the district court of the United States sitting in admiralty in the district in which the claimant or his agent may reside, or in case the claimant has no residence in the United States, in a district court in which the Attorney General of the United States shall agree to accept service. Said suits shall proceed and shall be heard and determined according to the provisions of sections 741–752 of this title insofar as such provisions are not inapplicable and are not contrary to or inconsistent with the provisions of sections 1128–1128g of this title. (As amended Apr. 11, 1942, ch. 240, 56 Stat. 215.)

AMENDMENTS

1942—Act April 11, 1942, cited to text, amended section generally.

§ 1128e. General administrative provisions; definitions.

(a) The Commission in the administration of sections 1128–1128g of this title is authorized to adjust and pay losses, compromise and settle claims whether in favor of or against the Government, and to pay the amount of any judgment rendered in respect of any suit or settlement agreed upon in respect of any claim. The determinations of the Commission with respect to adjustments, compromises, settlements, and payments hereunder shall not be subject to review by any other executive or accounting officer of the Government.

(b) The Commission is authorized to prescribe such forms and policies, to change or modify such forms and policies as may be necessary or appropriate under the circumstances, and to fix and adjust, as may be required by circumstances, the rates and changes of rates of insurance provided for in sections 1128–1128g of this title.

(c) The Commission is authorized and directed to prescribe such rules and regulations as may be necessary or appropriate to carry out the provisions of sections 1128–1128g of this title. The Commission is authorized, in administering the provisions of sections 1128–1128g of this title, to exercise its powers, perform its duties and functions, and make its expenditures, in accordance with commercial practice in the marine insurance business.

(d) The Commission, without regard to the laws, rules, or regulations relating to the employment of employees of the United States, may appoint and prescribe the duties of such number of experts in marine insurance as the Commission may deem necessary in carrying out the provisions of sections 1128–1128g of this title. The Commission, with the consent of any executive department, independent establishment, or other agency of the Government, including any field service thereof, may avail itself of the use of information, services, facilities, officers, and employees thereof in carrying out the provisions of sections 1128–1128g of this title.

(e) The Commission shall include in the annual report to Congress a detailed statement of all activities and of all expenditures and receipts under sections 1128–1128g of this title for the period covered by such report.

(f) When used in sections 1128–1128g of this title—

(1) The term "American vessels" includes any vessel registered, enrolled, or licensed under the laws of the United States and any undocumented vessel owned or chartered by or made available to the United States or any department or agency thereof and any American-owned tug or barge or other watercraft (documented or undocumented) used in essential water transportation or in the fishing trade or industry. This subsection shall not be construed as including any watercraft used exclusively in or for sport fishing.

(2) The term "transportation in the water-borne commerce of the United States" shall be deemed to include the operation of vessels in the fishing trade or industry. (As amended Apr. 11, 1942, ch. 240, 56 Stat. 216.)

AMENDMENTS

1942—Act April 11, 1942, cited to text, amended section generally.

§ 1128f. Effect on seamen's rights under existing laws.

Nothing in sections 1128–1128g of this title shall be deemed to affect the rights of seamen under any provision of existing law. (As amended Apr. 11, 1942, ch. 240, 56 Stat. 216.)

AMENDMENTS

1942—Act April 11, 1942, cited to text, amended section generally.

§ 1128g. Vesting of Commission's authority in Administrator of War Shipping Administration.

In conformity with the President's Executive order of February 7, 1942 (Numbered 9054; 7 F. R. 837), the authority conferred upon the Commission by sections 1128–1128g of this title shall be vested in and exercised by the Administrator of the War Shipping Administration. (As amended Apr. 11, 1942, ch. 240, 56 Stat. 217.)

AMENDMENTS

1942—Act April 11, 1942, cited to text, amended section generally.

WARTIME EXTENSION AND ADMINISTRATION OF SECTIONS 1128–1128G

Act Mar. 6, 1942, ch. 154, 56 Stat. 140, provided as follows: "Subtitle—Insurance of Title II of the Merchant Marine Act, 1936 [Title 46, §§ 1128–1128g], as amended (Public, Numbered 677, Seventy-sixth Congress), approved June 29, 1940, and all authority thereunder, is hereby continued in full force and effect until six months after the termination of the present war shall have been proclaimed by the President or until such earlier time as the Congress by concurrent resolution or the President may designate, except that the proviso in section 222 (a) (2) [Title 46, § 1128a (a) (2)] in said Subtitle—Insurance of Title II of the Merchant Marine Act, 1936, as amended, is hereby repealed and such authority is hereby vested in the Administrator of the War Shipping Administration in conformity with the President's Executive order of February 7, 1942 (No. 9054; 7 F. R. 837)."

SUBCHAPTER V.—CONSTRUCTION—DIFFERENTIAL SUBSIDY

§ 1152. Construction of vessels; bids; subsidies.

DETERMINATION OF FOREIGN CONSTRUCTION COSTS UNTIL SIX MONTHS AFTER END OF WAR

Res. June 16, 1942, ch. 416, 56 Stat. 370, extended provisions of Res. June 11, 1940, and act May 2, 1941, ch. 84, § 1, 55 Stat. 148, until six months after the end of the present war shall have been proclaimed, or such earlier time as Congress by concurrent resolution with the President may designate.

§ 1160. Acquisition of obsolete vessels.

SUSPENSION OF SUBSEC. (G)

Res. June 16, 1942, ch. 416, 56 Stat. 370, further suspended subsec. (g) until six months after the end of the present war shall have been proclaimed, or such earlier time as the Congress by concurrent resolution or the President may designate.

SUBCHAPTER VII.—PRIVATE CHARTER OPERATION

§ 1194. Charter or sale of vessels acquired by Commission.

WAR, SALE OR CHARTER UNTIL SIX MONTHS AFTER END

Res. June 16, 1942, ch. 416, 56 Stat. 370, extended provisions of Res. May 14, 1940, until six months after the end of the present war shall have been proclaimed, or such earlier time as Congress by concurrent resolution or the President may designate.

§ 1195. Employment of vessels on foreign trade routes; selection of routes; encouraging private operation by sale or charter; selling price.

CHARTER OF COMMISSION'S VESSELS TO PRIVATE OPERATORS FOR FOREIGN TRADE UNTIL SIX MONTHS AFTER END OF WAR

Act May 2, 1941, ch. 84, § 3, 55 Stat. 149, provided as follows:

"Sec. 3. Whenever, during the national emergency declared by the President on September 8, 1939, to exist (Proc. No. 2352, set out in note preceding chapter 1 of Title 50), but not after June 30, 1942, the Maritime Commission determines that operation in the foreign trade under charter to a private operator of any vessel of the Commission available for the purposes hereof is necessary for the maintenance of the foreign commerce of the United States, and that the necessary service cannot be so provided as to meet effectively such needs under the provisions of the Merchant Marine Act, 1936, as amended (Title 46, § 1101 et seq.), the Commission may, notwithstanding any other provision of law, charter such vessel to a private operator, a citizen of the United States (as defined in section 2 of the Shipping Act, 1916, as amended (Title 46, §§ 802, 803)), for use in such foreign trades or services as the Commission may prescribe, on time or bareboat basis, with or without competitive bidding or advertisement, upon such terms and conditions, for such period or periods, and subject to such restrictions, as the Commission may deem necessary or desirable for the protection of the public interest, and at such rate of charter as it may deem to be fair and reasonable in view of the attendant circumstances, but if the vessel is one constructed under the said Act, not lower than the minimum charter hire would be if the vessel were chartered under the provisions of section 714 of the said Act, as amended (Title 46, § 1204). Nothing in this Act (Title 22, § 420; Title 46, §§ 1152, 1195, notes, and notes preceding sections 1211 and 1251) shall be construed to modify or affect any provision of the Neutrality Act of 1939, as amended (Title 22, § 441 et seq.)."

Res. June 16, 1942, ch. 416, 56 Stat. 370, extended provisions of act May 2, 1941, until six months after the end of the present war shall have been proclaimed, or such earlier time as Congress by concurrent resolution or the President may designate.

SUBCHAPTER VIII.—CONTRACT PROVISIONS

NEGOTIATION OF CONTRACTS WITHOUT ADVERTISEMENTS OR BIDS UNTIL SIX MONTHS AFTER END OF WAR

Act May 2, 1941, ch. 84, § 2, 55 Stat. 148, provided as follows:

"Sec. 2. (a) Whenever deemed by the President of the United States to be in the best interests of the national commerce and defense during the national emergency declared by the President on September 8, 1939, to exist (Proc. No. 2352, set out in note preceding chapter 1 of Title 50), but not after June 30, 1942, (1) the United States Maritime Commission is hereby authorized, subject to the provisions of subsections (b) and (c) hereof, to negotiate contracts for the acquisition, construction, reconstruction, alteration, reconditioning, repair, outfitting, or equipping of complete vessels, or any portion thereof, including plans, spare parts, and equipment therefor, that the Commission has been or may be authorized to acquire, construct, reconstruct, alter, recondition, repair, outfit, or equip, pursuant to the Merchant Marine Act, 1936, as amended (Title 46, § 1101 et seq.), or section 4 of Public Law Numbered 5, Seventy-seventh Congress, approved February 6, 1941 (Title 46, § 1125a), with or without advertising or competitive bidding upon determination that the price is fair and reasonable; (2) upon its determination that such action is in the best interests of the national commerce and defense because of changes in conditions occurring after the execution of its contracts heretofore or hereafter entered into for the construction, reconstruction, alteration, reconditioning, repair, outfitting, or equipping of vessels, the Commission is hereby authorized to modify such contracts in con-

formity with provisions hereof relating to negotiated contracts, and to adjust the payments to be made thereunder, but the aggregate amount payable to the contractor under any contract modified pursuant hereto shall not exceed the amount which would have been payable if the contract as modified had been entered into under the authority of this section; (3) the furnishing of materials and performance of work required for or in connection with contracts made by the Commission for the acquisition, construction, reconstruction, alteration, reconditioning, repair, outfitting, or equipping of vessels shall, in the discretion of the President, take priority over the furnishing of materials or performance of work for private account or for export.

"(b) The provisions of Public Law Numbered 831, Seventy-sixth Congress, approved October 10, 1940 (54 Stat. 1092 (Title 40, § 326 note)) (relating to compensation for all hours worked by laborers and mechanics in excess of eight hours per day or forty hours per week at not less than one-and-one-half times the basic rate of pay), shall apply in respect of any contract negotiated pursuant to subsection (a) hereof.

"(c) The cost-plus-a-percentage-of-cost system of contracting shall not be used under the authority to negotiate contracts granted by subsection (a) hereof, but contracts may be used providing for payment of cost plus a fixed fee, or cost plus a fixed fee with such bonuses and penalties as the Commission may deem necessary to secure maximum performance under such contracts, if for each contract (1) such fixed fee does not exceed 7 per centum of the estimated cost of the contract (exclusive of the fee and any bonuses payable thereunder) as determined by the Commission at the time of entering into such contract, and (2) the aggregate of such fixed fee plus any such bonuses payable thereunder does not exceed 10 per centum of such estimated cost. Performance or payment bonds required of the contractor under the Act of August 24, 1935 (49 Stat. 793; U. S. C. Title 40, sec. 270a to 270d), may be waived by the Commission with respect to any contract negotiated or modified hereunder providing for payment of cost plus a fee as herein authorized. Any contract negotiated or modified hereunder providing for payment of cost plus a fee as herein authorized shall be excluded from consideration in the determination of profit of the contractor under section 505 (b) (2) of the Merchant Marine Act, 1936, as amended (Title 46, § 1155 (b) (2)).

"(d) The Commission shall report every three months to the Congress the contracts entered into or modified under the authority hereof and not included in a prior report."

Res. June 16, 1942, ch. 416, 56 Stat. 370, extended provisions of act May 2, 1941, until six months after the end of the present war shall have been proclaimed, or such earlier time as Congress by concurrent resolution or the President may designate.

§ 1214. Amount of contract authorizations.

In addition to contract authorizations for carrying out the provisions of this chapter, contained in previous Acts, the United States Maritime Commission is authorized to enter into contract or contracts for the purpose of carrying out the provisions of this chapter in an amount not to exceed $65,000,000. (Feb. 6, 1941, ch. 5, § 3, 55 Stat. 6.)

CONTRACT AUTHORIZATIONS IN PREVIOUS ACTS

Act Aug. 25, 1937, ch. 757, title I, 50 Stat. 759, authorized an additional $115,000,000; act Mar. 16, 1939, ch. 11, § 1, 53 Stat. 543, authorized an additional $230,000,000; act June 27, 1940, ch. 437, title I, 54 Stat. 684, authorized an additional $50,000,000.

CONTRACT AUTHORIZATIONS IN SUBSEQUENT ACTS

Subsequent to res. Feb. 6, 1941, cited to text, act Apr. 5, 1941, ch. 40, § 1, 55 Stat. 119, authorized an additional $180,000,000; act June 27, 1942, ch. 450, § 1, 55 Stat. 419, authorized on additional $90,000,000.

SUBCHAPTER X.—MARITIME LABOR RELATIONS

WORKING HOURS AND OVERTIME OF EMPLOYEES ENGAGED IN COMMISSION'S SHIP-CONSTRUCTION AND NATIONAL-DEFENSE WORK

Act May 2, 1941, ch. 84, § 4, 55 Stat. 150, provided as follows:

"Sec. 4. During the national emergency declared by the President on September 8, 1939, to exist (Proc. No. 2352, set out in note preceding chapter 1 of Title 50), but not after June 30, 1942, notwithstanding any other provision of law, (1) the United States Maritime Commission is authorized to prescribe rules and regulations with regard to working hours and overtime employment for naval architects, marine engineers, draftsmen, estimators, inspectors of new construction and materials, and marine surveyors, or any of such employees engaged in its ship-construction program or its national-defense activities, and for other employees of the Commission performing services in such ship-construction program or national-defense activities which the Commission shall determine to be comparable to those of employees of other Government departments or agencies engaged in national-defense activities and authorized by law to receive compensation for overtime work, (2) compensation for employment in excess of forty hours in any administrative workweek computed at a rate not less than one-and-one-half times the regular rate is hereby authorized to be paid to the aforesaid employees of the Commission who work overtime pursuant to such rules and regulations, and (3) the President is authorized, in his discretion, to establish, in regard to hours of work and compensation for overtime of the employees hereinabove referred to, such uniformity with the War Department, the Navy Department, and the Coast Guard, and their field services as he may deem necessary in the interest of national defense. In determining overtime compensation for per annum employees under this section, the pay for one day shall be considered to be one three-hundred-and-sixtieth of their respective per annum salaries, and the pay for one hour shall be considered to be one-eighth of the pay for one day."

Res. June 16, 1942, ch. 416, 56 Stat. 370, extended provisions of act May 2, 1941, ch. 84, § 4, 55 Stat. 150, until six months after the end of the present war shall have been proclaimed, or such earlier time as Congress by concurrent resolution or the President may designate.

§ 1254. Encouragement of employer-employee agreements and settlements.

It shall be the duty of all maritime employers, their officers and agents, and their employees or the duly selected representatives of such employees to exert every reasonable effort—

(1) to make and maintain written agreements concerning rates of pay, hours of employment, rules, and working conditions, which agreements shall provide, by means of adjustment boards or port committees, for the final adjustment of disputes growing out of grievances or the application or interpretation of the terms of such agreements;

(2) to settle all disputes, whether arising out of the interpretation or application of such agreements or otherwise, in order to avoid any interruptions to transportation of passengers or property in waterborne commerce. (As amended June 23, 1941, ch. 228, § 2, 55 Stat. 259.)

AMENDMENTS

1941—Act June 23, 1941, cited to text, omitted words "the Board to encourage" from first sentence preceding words "all maritime employers."

§ 1256. Repealed. June 23, 1941, ch. 228, § 3, 55 Stat. 259.

SAVING CLAUSE

Last portion of section 3 of act June 23, 1941, ch. 228, 55 Stat. 259, repealing this section and sections 1258, 1259, and last sentence of 1260 provided: "That the Maritime Labor Board may continue to act as mediator in any disputes wherein its mediation services have been requested and the mediation of which the Board has actively undertaken prior to the date of the enactment of this Act."

§§ 1258, 1259. Repealed. June 23, 1941, ch. 228, § 3, 55 Stat. 259.

SAVING CLAUSE

Saving clause for act June 23, 1941, ch. 228, 55 Stat. 259, see note under section 1256 of this title.

§ 1260. Report of plan for permanent labor policy.

On or before March 1, 1940, the Board shall submit to the President and to Congress a comprehensive plan for the establishment of a permanent Federal policy for the amicable adjustment of all disputes between maritime employers and employees and for the stabilization of maritime labor relations. (June 29, 1936, ch. 858, title X, § 1010, as added June 23, 1938, ch. 600, § 45, 52 Stat. 969, amended June 23, 1941, ch. 228, § 3, 55 Stat. 259.)

AMENDMENTS

1941—Act June 23, 1941, cited to text, repealed last sentence of section which read "As far as may be, the Board shall seek to secure through its mediatory efforts agreement between maritime employers and employees upon the plan it is hereby required to submit."

SAVING CLAUSE

Saving clause for act June 23, 1941, ch. 228, 55 Stat. 259, see note under section 1256 of this title.

§ 1262. Expiration of subchapter.

This subchapter shall expire at the end of four years from the date of its enactment. (As amended June 23, 1941, ch. 228, § 1, 55 Stat. 259.)

AMENDMENTS

1941—Act June 23, 1941, cited to text, substituted "four years" for "three years."

Chapter 29.—NAUTICAL INSTRUCTION

§ 1332. Same; examination and inspection; ratings.

TRANSFER OF FUNCTIONS

Functions of Maritime Commission pertaining to the examination, inspection, rating and certification of civilian nautical schools transferred to the Commandant of the Coast Guard during present war, see Ex. Ord. No. 9083, set out in note under section 601 of Appendix to Title 50, War.

TITLE 47.—TELEGRAPHS, TELEPHONES, AND RADIOTELEGRAPHS

Chapter 5.—WIRE OR RADIO COMMUNICATION

SUBCHAPTER I.—GENERAL PROVISIONS

§ 154. Federal Communications Commission; composition and provisions relating thereto generally.

* * * * *

(f) (1) Without regard to the civil-service laws or sections 661 to 674 of Title 5, (1) the Commission may appoint and prescribe the duties and fix the salaries of a secretary, a director for each division, a chief engineer and not more than three assistants, a chief accountant and not more than three assistants, a general counsel and not more than three assistants, and temporary counsel designated by the Commission for the performance of special services; and (2) each commissioner may appoint and prescribe the duties of a secretary at an annual salary not to exceed $4,000. The general counsel and the chief engineer and the chief accountant shall each receive an annual salary of not to exceed $9,000; the secretary shall receive an annual salary of not to exceed $7,500; the director of each division shall receive an annual salary of not to exceed $7,500; and no assistant shall receive an annual salary in excess of $7,500. The Commission shall have authority, subject to the provisions of the civil-service laws and sections 661 to 674 of Title 5, to appoint such other officers, engineers, accountants, inspectors, attorneys, examiners, and other employees as are necessary in the execution of its functions.

(2) The Commission shall fix a reasonable rate of extra compensation for overtime services of inspectors in charge and radio inspectors of the Field Division of the Engineering Department of the Federal Communications Commission, who may be required to remain on duty between the hours of 5 o'clock postmeridian and 8 o'clock antemeridian or on Sundays or holidays to perform services in connection with the inspection of ship radio equipment and apparatus for the purposes of part II of subchapter III of this chapter, on the basis of one-half day's additional pay for each two hours or fraction thereof of at least one hour that the overtime extends beyond 5 o'clock postmeridian (but not to exceed two and one-half days' pay for the full period from 5 o'clock postmeridian to 8 o'clock antemeridian) and two additional days' pay for Sunday or holiday duty. The said extra compensation for overtime services shall be paid by the master, owner, or agent of such vessel to the local United States collector of customs or his representative, who shall deposit such collection into the Treasury of the United States to an appropriately designated receipt account: *Provided,* That the amounts of such collections received by the said collector of customs or his representatives shall be covered into the Treasury as miscellaneous receipts; and the payments of such extra compensation to the several employees entitled thereto shall be made from the annual appropriations for salaries and expenses of the Commission: *Provided further,* That to the extent that the annual appropriations which are hereby authorized to be made from the general fund of the Treasury are insufficient, there are hereby authorized to be appropriated from the general fund of the Treasury such additional amounts as may be necessary to the extent that the amounts of such receipts are in excess of the amounts appropriated: *Provided further,* That such extra compensation shall be paid if such field employees have been ordered to report for duty and have so reported whether the actual inspection of the radio equipment or apparatus takes place or not: *And provided further,* That in those ports where customary working hours are other than those hereinabove mentioned, the inspectors in charge are vested with authority to regulate the hours of such employees so as to agree with prevailing working hours in said ports where inspections are to be made, but nothing contained in this proviso shall be construed in any manner to alter the length of a working day for the inspectors in charge and radio inspectors or the overtime pay herein fixed. (As amended Mar. 23, 1941, ch. 24, 55 Stat. 46.)

* * * * *

AMENDMENTS

1941—Subsec. (f) was amended by act Mar. 23, 1941, cited to text, which designated the existing paragraph as "(1)", and added paragraph (2).

SUBCHAPTER II.—COMMON CARRIERS

§ 201. Service and charges.

Reporting the positions of ships by common carriers as prohibited during war, see subsec. (h) (1) of section 606 of this title.

SUBCHAPTER III.—SPECIAL PROVISIONS RELATING TO RADIO

PART I.—GENERAL PROVISIONS

§ 306. Foreign ships; application of section 301.

CROSS REFERENCES

Transmission of communications or signals by foreign ships in territorial waters as prohibited during war, see subsec. (h) (2) of section 606 of this title.

PART II.—RADIO EQUIPMENT AND RADIO OPERATORS ON BOARD SHIP

§ 318. Transmitting apparatus; operator's license.

CROSS REFERENCES

Emergency or temporary operation of transmitting apparatus by members of armed forces, see subsec. (h) (3) of section 606 of this title.

§ 321. Distress signals and communications; equipment on vessels; regulations.

CROSS REFERENCES

Priority of military over distress messages during war, see subsec. (h) (4) of section 606 of this title.

§ 322. Exchanging radio communications between land and ship stations and from ship to ship.

CROSS REFERENCES

Intercommunication by radio stations in mobile service as subject to regulation by Secretary of Navy, see subsec. (h) (5) of section 606 of this title.

§ 351. Vessels required to install equipment.

Power of military and naval authorities to order emergency movement of ships in prosecution of war, see subsec. (h) (6) of section 606 of this title.

§ 353. Operators; auto-alarms; watches.

(b) A cargo ship, required by sections 351–362 of this title to be fitted with a radio installation, which is fitted with an auto-alarm in accordance with sections 301–362 of this title, shall, for safety purposes, carry at least one qualified operator who shall have had at least six months' previous service in the aggregate as a qualified operator in a station on board a ship or ships of the United States, but during the emergency proclaimed by the President on September 8, 1939, to exist, but not after June 30, 1943, the aforesaid requirement of six months' previous service may be suspended or modified by regulation or order of the Commission for successive periods of not more than six months' duration. (As amended July 8, 1941, ch. 278, 55 Stat. 579.)

* * * * *

AMENDMENTS

1941—Subsec. (b) amended by act July 8, 1941, cited to text, which added exception respecting national emergency.

APPROVAL OF OPERATORS BY SECRETARY OF NAVY DURING NATIONAL EMERGENCY

Act Dec. 17, 1941, ch. 588, 55 Stat. 808, provided as follows:

"During the national emergency declared by the President on May 27, 1941, to exist, but not after July 1, 1943, or the date upon which the President proclaims the existing national defense emergency terminated, whichever occurs first, for the purpose of strengthening the national defense by providing additional safeguards, it shall be unlawful to employ any person or to permit any person to serve as radio operator aboard any vessel (other than a vessel of foreign registry) if the Secretary of the Navy—

"(1) has disapproved such employment for any specified voyage, route, or area of operation, and

"(2) has notified the master of the vessel of such disapproval prior to the departure thereof.

"No such vessel shall be granted clearance, depart or attempt to depart from any port or place in the United States, its territories or possessions, or the Canal Zone, while having on board a person serving as radio operator in violation of this Act. For any violation of this Act, the master and the owner shall be severally subject to a penalty of not more than $1,000 for which penalties the vessel shall be liable. Such penalties on application may be mitigated or remitted by the Secretary of Commerce."

SUBCHAPTER VI.—MISCELLANEOUS PROVISIONS

§ 606. War powers of President; protection of vessels in wartime.

(d) Upon proclamation by the President that there exists a state or threat of war involving the United States, the President, if he deems it necessary in the interest of the national security and defense, may, during a period ending not later than six months after the termination of such state or threat of war and not later than such earlier date as the Congress by concurrent resolution may designate, (1) suspend or amend the rules and regulations applicable to any or all facilities or stations for wire communication within the jurisdiction of the United States as prescribed by the Commission, (2) cause the closing of any facility or station for wire communication and the removal therefrom of its apparatus and equipment, or (3) authorize the use or control of any such facility or station and its apparatus and equipment by any department of the Government under such regulations as he may prescribe, upon just compensation to the owners.

(e) The President shall ascertain the just compensation for such use or control and certify the amount ascertained to Congress for appropriation and payment to the person entitled thereto. If the amount so certified is unsatisfactory to the person entitled thereto, such person shall be paid only 75 per centum of the amount and shall be entitled to sue the United States to recover such further sum as added to such payment of 75 per centum will make such amount as will be just compensation for the use and control. Such suit shall be brought in the manner provided by paragraph 20 of section 41 of Title 28, or by section 250 of Title 28.

(f) Nothing in subsection (c) or (d) shall be construed to amend, repeal, impair, or affect existing laws or powers of the States in relation to taxation or the lawful police regulations of the several States, except wherein such laws, powers, or regulations may affect the transmission of Government communications, or the issue of stocks and bonds by any communication system or systems.

(g) Nothing in subsection (c) or (d) shall be construed to authorize the President to make any amendment to the rules and regulations of the Commission which the Commission would not be authorized by law to make; and nothing in subsection (d) shall be construed to authorize the President to take any action the force and effect of which shall continue beyond the date after which taking of such action would not have been authorized.

(h) During the continuance of the war in which the United States is now engaged and for a period ending not later than six months after the termination of such war or such earlier date as the Congress by concurrent resolution may designate—

(1) section 201 (b) of this title shall not be construed as permitting or requiring the furnishing of reports of the positions of ships by common carriers subject to provisions of sections 151–609 of this title; such reports may be furnished by such common carriers only pursuant to such rules and regulations as may be promulgated by the Secretary of the Navy;

(2) section 306 shall not be construed to permit the transmission of communications or signals by a foreign ship when the same is within the jurisdiction of the United States except pursuant to such rules and regulations as may be promulgated by the Secretary of the Navy;

(3) section 318 shall not be construed as preventing the emergency or temporary operation of the transmitting apparatus of radio stations for which licensed operators are required by international agreement or for safety purposes by any member of the armed forces of the United States, or upon aircraft by any person pursuant to direction of the military and naval authorities of the United States;

(4) section 321 (b) shall not be construed as establishing any priority for distress messages over military message traffic determined by the Secretary of the Navy to require priority in transmission in the effective prosecution of the war;

(5) intercommunication by radio stations in the mobile service as provided for in section 322 shall be conducted only in such manner and at such times as may be authorized by the Secretary of the Navy;

(6) nothing contained in sections 351–362 of this title shall be construed as preventing the military and naval authorities of the United States from ordering the emergency movement of ships at such times and under such circumstances as they may deem necessary in the effective prosecution of the war. (As amended Jan. 26, 1942, ch. 18, §§ 1, 2, 56 Stat. 18; Dec. 29, 1942, ch. 836, 56 Stat. 1096.)

AMENDMENTS

1942—Subsec. (h) was added by act Dec. 29, 1942, cited to text.

Act Jan. 26, 1942, cited to text, added subsections (d), (f), and (g) and redesignated former subsection (d) as (e).

EX. ORD. NO. 8964. PRESCRIBING REGULATIONS GOVERNING THE USE, CONTROL AND CLOSING OF RADIO STATIONS AND THE PREFERENCE OR PRIORITY OF COMMUNICATIONS.

Ex. Ord. No. 8964, Dec. 10, 1941, 6 F. R. 6367 provided:

WHEREAS The Senate and House of Representatives of of 1934 (48 Stat. 1104; U. S. C., Title 47, sec. 606) authordeclared that a state of war exists between the United States and the Imperial Japanese Government;

AND WHEREAS Section 606 of the Communications Act of 1934 (48 Stat. 1104; U. S. C., title 47, sec. 606) authorizes the President under such circumstances to cause the closing of any radio station and the removal therefrom of its apparatus and equipment, and to authorize the use or control of any such station and/or its apparatus and equipment by any agency of the Government under such regulations as the President may prescribe upon just compensation to the owners, and further authorizes him to direct that communications essential to the national defense and security shall have preference or priority;

AND WHEREAS It is necessary to insure the national defense and the successful conduct of the war that the Government of the United States shall take over, operate, and have use or possession of certain radio stations or parts thereof within the jurisdiction of the United States, and shall inspect, supervise, control or close other radio stations or parts thereof within the jurisdiction of the United States, and that there should be priority with respect to the transmission of certain communications by wire or radio;

Now, therefore, by virtue of authority vested in me under the Constitution of the United States and under the aforementioned joint resolution of Congress dated December 8, 1941, and under the provisions of the aforementioned Section 606 of the Communications Act of 1934, I hereby prescribe that from and after this date the Defense Communications Board created by the Executive Order of September 24, 1940 (hereinafter referred to as the Board) shall exercise the power and authority vested in me by Section 606 of the Communications Act of 1934 pursuant to and under the following regulations:

1. The Board shall determine and prepare plans for the allocation of such portions of governmental and nongovernmental radio facilities as may be required to meet the needs of the armed forces, due consideration being given to the needs of other governmental agencies, of industry, and of other civilian activities.

2. The Board shall, if the national security and defense and the successful conduct of the war so demand, designate specific radio stations and facilities or portions thereof for the use, control, supervision, inspection or closure by the Department of War, Department of Navy or other agency of the United States Government.

3. The Board shall, if the national security and defense and the successful conduct of the war so demand, prescribe classes and types of radio stations and facilities or portions thereof which shall be subject to use, control, supervision, inspection or closure, in accordance with such prescription, by the Department of War, Department of Navy or other agency of the United States Government designated by the Board.

4. Every department and independent agency of the government shall submit to the Defense Communications Board, at such time and in such manner as the Board may prescribe, full information with respect to all use made or proposed to be made of any radio station or facility and of any supervision, control, inspection or closure which has been or is proposed to be effected pursuant to paragraph 3 hereof.

5. No radio station or facility shall be taken over and operated in whole or in part or subjected to governmental supervision, control or closure unless such action is essential to national defense and security and the successful conduct of the war. So far as possible, action taken pursuant to this Order shall not interfere with the procurement needs of civilian governmental agencies, the normal functioning of industry or the maintenance of civilian morale.

6. Until and except so far as said Board shall otherwise provide, the owners, managers, boards of directors, receivers, officers and employees of the radio stations shall continue the operation thereof in the usual and ordinary course of business, in the names of their respective companies, associations, organizations, owners or managers, as the case may be.

7. The head of any department or agency which uses or controls any radio station pursuant to the terms of this Order shall ascertain the just compensation for the use or control of such radio station and recommend such just compensation in each such case to the President for approval and action by him in accordance with the provisions of subsection (d) of Section 606 of the Communications Act of 1934 (U. S. C., Title 47, sec. 606 (d)).

8. By subsequent order of the Board, the use, control, or supervision of any radio station or facility or class or type thereof assumed under the provisions of this Order may be relinquished in whole or in part to the owners thereof and any restrictions placed on any radio station or facility pursuant hereto may be removed in whole or in part.

9. The Board is hereby designated, in accordance with the provisions of Section 606 (a) of the Communications Act of 1934, to make such arrangements as may be necessary in order to insure that communications essential to the national defense and security shall have preference or priority with any carrier subject to the Communications Act of 1934. The Board may issue any regulations which may be necessary to accomplish this purpose.

10. All terms herein used shall have the meanings ascribed to such terms in Section 3, as amended, of the Communications Act of 1934.

11. All regulations of general applicability issued by the Secretary of War, the Secretary of the Navy, or any other governmental agency under these Presidential regulations shall be published in the Federal Register.

CROSS REFERENCES

Censorship of communications, see section 618 of Appendix to Title 50, War.

TITLE 48.—TERRITORIES AND INSULAR POSSESSIONS

Chapter 2.—ALASKA

MISCELLANEOUS PROVISIONS

Sec.
46c. Same; definitions (New).
47a. Same; custody, use, and return of money and personal property (New).
47b. Same; discharge; absence on leave; suitable clothing furnished (New).
47c. Same; boarding patient with private family; inspection; removal (New).
48a. Same; payment of expenses by patient, legal representative, etc.; amount; penalties (New).
50e. Appropriations for benefit of natives; purchase of supplies for resale to natives, cooperatives, and Department employees (New).
50f. Disposal of miscellaneous revenues from schools, hospitals, and other Indian Service facilities (New).

LEGISLATURE AND GOVERNMENT

69a. Same; establishment and adjustment of districts; expiration of senate terms after establishment of districts; division of senators into two classes; expiration of terms of different classes; elections biennial (New).

ALASKA FISHERIES

248. Protection of walruses (New).
248a. Same; duties of law enforcement officers; forfeiture of equipment of convicted persons (New).
248b. Same; definitions (New).

PUBLIC UTILITIES

RAILROADS, TELEGRAPH, AND TELEPHONES

311. Payment of charges for interconnection between Alaska Communication System's radio-telephone and commercial telephone facilities (New).

PUBLIC LANDS IN ALASKA

LAND DISTRICTS AND LAND OFFICES

365. Continuation of existing land districts and offices; change of district boundaries, or discontinuance of districts; designation and location of land offices (New).
366. Registers of land offices at Anchorage, Nome, and Fairbanks; designation (New).
366a. Additional registers (New).
367. Duties and obligations of registers and acting registers (New).
367a. Public land claimant as liable for fees, commissions or purchase money (New).

ALASKA MILITIA (New)

473. Alaska militia established.
474. Exemption from militia service.
475. Composition of Alaska National Guard.
476. Governor as Commander-in-Chief; rules and regulations.
477. Appointment of Adjutant General; qualifications and duties.
478. Ratification and confirmation of existing military forces.
479. Territorial Guard; when and how organized; rules and regulations.

SLUM CLEARANCE AND HOUSING PROJECTS (New)

481. Legislative authorization to create authorities.
482. Same; appointment of commissioners; powers of authorities.
483. Same; issuance of bonds and obligations.

MISCELLANEOUS PROVISIONS

EX. ORD. NO. 9181. ADMINISTRATION OF THE FEDERAL GOVERNMENT SERVICES IN ALASKA

Ex. Ord. No. 9181, June 11, 1942, 7 F. R. 4467, provided:

By virtue of the authority vested in me by Title I of the First War Powers Act, 1941 (Public Law 354, 77th Congress) (sections 601–622 of Appendix to Title 50, War), and as President of the United States and Commander-in-Chief of the Army and Navy, and by reason of the strategic importance of the Territory of Alaska in the present war, and for the purposes of (a) promoting the safety of the citizens of the Territory of Alaska and of the entire North American continent, (b) securing the more effective exercise and more efficient administration by the President of his powers as Commander-in-Chief of the Army and Navy and as President, and (c) facilitating coordination of Federal civil policies, plans, and activities in the Territory of Alaska with the policies, plans, and activities of the military authorities responsible for the defense of the Territory, it is hereby ordered as follows:

1. The ex-officio Commissioners for Alaska designated by the Secretaries of the Interior, Agriculture, and Commerce under the Act of February 10, 1927 (44 Stat. 1068, 5 U. S. C. § 119), an official to be designated by the Federal Security Administrator, and an official to be designated by the Federal Works Administrator, shall be invested by such respective Secretaries and Administrators with authority and responsibility as their representatives for making decisions requisite to the prompt performance of the duties of such departments and agencies, and to meeting emergencies requiring any such department or agency to furnish special services, in the Territory of Alaska, hereafter called Alaska. The said Commissioners and officials shall, for the purposes of this order, be special representatives in Alaska of their respective departments and agencies.

2. The special representatives provided for in section 1 hereof, together with the Governor of Alaska, a person to be designated by the Attorney General of the United States, and a resident of Alaska to be elected by such special representatives, Governor, and person, shall constitute an Alaska War Council, hereafter called the Council, with organization, functions, and duties as follows:

(a) The Governor of Alaska shall be the Chairman of the Council. The Council shall elect one of its members to serve as Vice-Chairman of the Council.

(b) The Council shall meet at the call of the Chairman or, when the Chairman is unable to act, at the call of the Vice-Chairman or, as hereinafter provided, at the request of the military authorities. Meetings shall be held as the demands of the war emergency may require, but not less often than bi-monthly.

(c) It shall be the duty of the Council, and of the said special respresentatives with regard to programs and progress in their respective fields of activity, to maintain close liaison with the military authorities in Alaska to the end that for the duration of the war the conduct of Federal civil activities shall be brought into closest possible conformity with military requirements.

(d) The Council shall consult from time to time with the Alaska representatives of the National Resources Planning Board.

(e) The Council shall make such recommendations to the military and other Federal authorities as it deems desirable relative to coordination of Federal civil activities with the military program and relative to the safety and security of the civilian population of Alaska. Any such recommendations made to the military authorities shall be submitted through the appropriate liaison officers hereinafter provided for.

3. The Governor of Alaska, as Chairman of the Council, shall keep the President informed with regard to major steps proposed or adopted for the protection of the civilian population of Alaska: *Provided*, That confidential or secret information concerning military operations shall be transmitted through military channels only.

4. In connection with the activities of the Army and Navy forces in Alaska, the commanding officers of such forces and other military authorities shall, to the fullest extent possible, give consideration to civilian needs and problems arising from the war situation in Alaska. To this end the Department of War and the Department of the Navy shall each designate a responsible liaison officer who shall meet with the Council and to whom the Council and said special representatives shall have ready access. The said liaison officers, acting either jointly or singly, are authorized to request a meeting of the Council, whereupon it shall be convened.

5. The heads of civil Federal departments, agencies, independent establishments, and Government-owned corporations conducting activities in Alaska, or their special representatives designated in accordance with this order, shall conform with such requests as the Secretary of War may deem necessary for the effective utilization in the prosecution of the war of the services, personnel, equipment, and facilities of any such agency, independent establishment, or corporation, or of any bureau, office or other administrative unit of any such department. The Secretary of War, in the formulation of any such requests, shall coordinate with the Secretary of the Navy with regard to all matters of interest to the Department of the Navy.

6. This order shall become effective as of the date hereof and shall continue in force and effect so long as Title I of the First War Powers Act, 1941 (sections 601–622 of Appendix to Title 50, War), remains in force.

§ 46. Insane persons; contract for care and custody of.

The Secretary in behalf of the United States is authorized to contract, for one or more years, with a responsible asylum, sanitarium, or hospital west of the main range of the Rocky Mountains submitting the lowest responsible bid for the care, treatment, and custody of patients. The cost of advertising for bids, executing the contract, and caring for the insane shall be paid from appropriations to be made for such service upon estimates to be submitted to Congress annually. (As amended Oct. 14, 1942, ch. 601, § 2, 56 Stat. 782.)

AMENDMENTS

1942—Act Oct. 13, 1942, § 2, cited to text, amended section generally.

REPEAL OF INCONSISTENT LAWS

Section 10 of act Oct. 14, 1942, cited to text, provided as follows: "Any Acts, or parts thereof, in conflict with the provisions hereof are hereby repealed."

§ 46c. Same; definitions.

When used in this section and sections 46, 47a–47c, 48a, 49a, 50, and 50a of this title unless otherwise expressly stated or unless the context or subject matter requires—

(a) "Secretary" means Secretary of the Interior;

(b) "Alaska" means the Territory of Alaska;

(c) "Mental institution" means any asylum, sanitarium, or hospital under contract with the Department of the Interior or otherwise authorized by law to have the care, treatment, or custody of patients;

(d) "Resident" means a person who has his legal residence in Alaska;

(e) "Patient" means a resident of or person in Alaska who has been legally adjudged insane and committed to a mental institution;

(f) "Medical officer" means the Federal medical officer supervising the psychiatric care and treatment of patients at any medical institution. (Oct. 14, 1942, ch. 601, § 1, 56 Stat. 782.)

REPEALS

Repeal of inconsistent laws, see note under section 46 of this title.

§ 47a. Same; custody, use, and return of money and personal property.

The superintendent or other proper officer of any mental institution shall, upon admission of a patient to such institution, be entitled to the temporary and immediate custody of the moneys and personal property on the person of the patient and shall keep a proper account thereof. Such moneys may be used from time to time for the benefit of a patient if the patient so requests. Upon parole or discharge of any patient from such institution, all moneys and personal property remaining to the credit of the patient shall be returned to him or his legal representatives. (Oct. 14, 1942, ch. 601, § 3, 56 Stat. 783.)

REPEALS

Repeal of inconsistent laws, see note under section 46 of this title.

§ 47b. Same; discharge; absence on leave; suitable clothing furnished.

The superintendent of any mental institution shall discharge any patient, except one held on order of a court or judge having criminal jurisdiction in any action or proceeding arising out of a criminal offense, as follows:

(1) Upon the written certification by the medical officer that such patient is considered to be recovered.

(2) Upon the written certification by the medical officer that such patient, while not recovered, is considered in remission and is not deemed dangerous to himself or others and is able to support himself.

(3) Upon the return of such patient, if a nonresident of Alaska, to his legal residence or upon transfer of such patient to a United States Veterans' Bureau facility.

(4) Upon order by a court or judge having jurisdiction.

(5) After the continuous absence on leave of such patient from such mental institution for more than twelve months unless, in the judgment of the medical officer, such discharge would not be in the best interests of the public and the patient.

(b) The superintendent of any mental institution may permit absence on leave to any patient, who is not recovered, under conditions that are satisfactory to the medical officer and when, in the judgment of the medical officer, absence on leave will not be detrimental to the public welfare and will be of benefit to such patient: *Provided*, That the superintendent shall satisfy himself, by sufficient proof, that such patient is able to support himself or that the friends or relatives of such patient are willing and financially able to receive and care for such patient: *And provided further*, That the order committing such patient to such institution shall continue in force and effect until he is discharged as herein pro-

vided. A mental institution shall not be liable for the expense or support of a patient while he is on leave of absence. The superintendent of a mental institution from which a patient is absent on leave shall terminate the leave and authorize and direct the actual return of such patient to such institution when, in the judgment of the medical officer, the return of the patient to the institution would be in the best interest of the public and the patient. Any patient who is absent on leave or escapes from a mental institution to which he has been committed may, upon the direction of the superintendent of such institution, be returned thereto by a peace officer or any officer or employee of such institution.

(c) No patient shall be discharged or granted absence on leave from a mental institution without suitable clothing and the Secretary may furnish the same, and such amount of money, not exceeding $25, as the medical officer may consider necessary. The Secretary may also furnish to any patient, who has been discharged or granted absence on leave, transportation to his legal residence or to such other place as the Secretary may deem appropriate: *Provided,* That the cost of such transportation shall not exceed the cost of transporting such patient to his legal residence. (Oct. 14, 1942, ch. 601, § 6, 56 Stat. 783.)

REPEALS

Repeal of inconsistent laws, see note under section 46 of this title.

§ 47c. Same; boarding patient with private family; inspection; removal.

(a) The superintendent of any mental institution may place at board in a suitable family in a place in Alaska or elsewhere any patient who is considered by the medical officer to be a suitable person for boarding out. Such boarder shall be deemed to be a patient of the institution. The cost to the United States of the board of such patient shall not exceed the amount specified by the Secretary.

(b) The superintendent of the institution shall cause all patients placed at board by such institution in families at the expense of the United States to be inspected at suitable intervals by a representative of the institution.

(c) The superintendent of the institution may at any time remove to another boarding place, or back to the institution whence the boarded-out patient came, any or all such patients in accordance with the judgment of the medical officer of what will be most beneficial to them. Not more than four patients shall be boarded out at the same time at any one home or family. (Oct. 14, 1942, ch. 601, § 7, 56 Stat. 784.)

REPEALS

Repeal of inconsistent laws, see note under section 46 of this title.

§ 48. Same; statement of legal residence; return of nonresident patients; expenses.

The commitment papers of any person adjudged insane in Alaska shall include a statement by the committing authority as to the legal residence of such person. The Secretary shall, as soon as practicable, return to the State or country to which they have a legal residence all patients who are not residents of Alaska. For the purpose of facilitating the return of such persons, the Secretary may enter into a reciprocal agreement with any State or political subdivision thereof for prompt return under proper supervision of residents of such State or Alaska who have been legally adjudged insane. Residents of Alaska who have been legally adjudged insane outside of Alaska shall, with the approval of the Secretary, be transferred to a mental institution. All expenses incurred in returning to their legal residence patients who are nonresidents of Alaska may be paid from applicable appropriations for the care and custody of the insane of Alaska, but the expense of transferring residents of Alaska who have been legally adjudged insane outside of Alaska shall be borne by the State making the transfer. (Oct. 14, 1942, ch. 601, § 8, 56 Stat. 785.)

SIMILAR PROVISIONS

Provisions similar to the first two sentences of this section were contained in the following Department of Interior Appropriation Acts:

1942—July 2, 1942, ch. 473, § 1, 56 Stat. 558.
1941—June 28, 1941, ch. 259, § 1, 55 Stat. 358.
1940—June 18, 1940, ch. 395, § 1, 54 Stat. 457.
1939—May 10, 1939, ch. 119, § 1, 53 Stat. 734.
1938—May 9, 1938, ch. 187, § 1, 52 Stat. 338.
1937—Aug. 9, 1937, ch. 570, § 1, 50 Stat. 612.
1936—June 22, 1936, ch. 691, § 1, 49 Stat. 1800.
1935—May 9, 1935, ch. 101, § 1, 49 Stat. 213.
1934—Mar. 2, 1934, ch. 38, § 1, 48 Stat. 391.
1933—Feb. 17, 1933, ch. 98, § 1, 47 Stat. 854.
1932—Apr. 22, 1932, ch. 125, § 1, 47 Stat. 128.
1931—Feb. 14, 1931, ch. 187, § 1, 46 Stat. 1157.
1930—May 14, 1930, ch. 273, § 1, 46 Stat. 322.
1929—Mar. 4, 1929, ch. 705, § 1, 45 Stat. 1604.
1928—Mar. 7, 1928, ch. 137, § 1, 45 Stat. 240.
1927—Jan. 12, 1927, ch. 27, § 1, 44 Stat. 969.
1926—May 10, 1926, ch. 277, § 1, 44 Stat. 493.

REPEALS

Repeal of inconsistent laws, see note under section 46 of this title.

§ 48a. Same; payment of expenses by patient, legal representative, etc.; amount; penalties.

It shall be the duty of a patient, or his legal representative, spouse, parents, adult children, in that sequence, to pay or contribute to the payment of the charges for the care or treatment of such patient in such manner and proportion as the Secretary may find to be within their ability to pay: *Provided,* That such charges shall in no case exceed the actual cost of such care and treatment. The order of the Secretary relating to the payment of charges by persons other than the patient, or his legal representative shall be prospective in effect and shall relate only to charges to be incurred subsequent to the order: *Provided, however,* That if any of the above-named persons willfully conceal their ability to pay, such persons shall be ordered to pay, to the extent of their ability, charges accruing during the period of such concealment. The Secretary may cause to be made such investigations as may be necessary to determine such ability to pay, including the requirement of sworn statements of income by such persons. (Oct. 14, 1942, ch. 601, § 9, 56 Stat. 785.)

REPEALS

Repeal of inconsistent laws, see note under section 46 of this title.

§ 50. Insane persons; disposition of unclaimed funds.

All articles of personal property belonging to a patient, who has died prior to his parole or discharge from a mental institution or has eloped therefrom, and remaining in the custody of the superintendent or other proper officer of such institution, shall, if unclaimed by such patient, or his legal heirs or representatives, within the period of five years after the decease of such patient or the date of leaving the institution, be disposed of in such manner as the Secretary may prescribe, and any proceeds resulting therefrom shall be covered into the Treasury by the Secretary. Any moneys remaining to the credit of such patient, if unclaimed by his legal heirs or representatives or such patient within the period of five years after the decease of such patient or the date of the leaving of such institution, shall be covered into the Treasury by the Secretary. (As amended Oct. 14, 1942, ch. 601, § 4, 56 Stat. 783.)

AMENDMENTS

1942—Act Oct. 13, 1942, § 4, cited to text, amended section generally, omitting reference to the date "April 24, 1926."

REPEALS

Repeal of inconsistent laws, see note under section 46 of this title.

§ 50a. Disposition of funds subject of claim.

The Secretary shall cause diligent inquiry to be made, in every instance after death or elopement of any patient, to ascertain his whereabouts or that of his legal heirs or representatives and shall turn over to the proper party or parties any moneys or articles of personal property in the custody of the superintendent of the institution to the credit of such person. Claims to such moneys or articles of personal property may be presented to the Secretary at any time. In the event a claim is established by competent proof more than five years after the death or elopement of a patient, it shall be certified to Congress for consideration. (As amended Oct. 14, 1942, ch. 601, § 5, 56 Stat. 783.)

AMENDMENTS

1942—Act Oct. 13, 1942, § 5. cited to text, amended section generally, adding reference to personal property.

REPEALS

Repeal of inconsistent laws, see note under section 46 of this title.

§ 50e. Appropriations for benefit of natives; purchase of supplies for resale to natives, cooperatives, and Department employees.

The Secretary of the Interior is hereby authorized to purchase from appropriations made for the benefit of natives of Alaska, food, clothing, supplies, and materials for resale, under such rules and regulations as he may prescribe, to employees of the Department of the Interior stationed in Alaska and to natives of Alaska and native cooperative associations under his supervision. The proceeds from such sales shall be credited to the appropriation or appropriations current at the date of the deposit thereof into the Treasury and shall be available for the same purposes. (Feb. 20, 1942, ch. 96, 56 Stat. 95.)

§ 50f. Disposal of miscellaneous revenues from schools, hospitals, and other Indian Service facilities.

Hereafter miscellaneous revenues derived from schools, hospitals, and other facilities maintained and operated by the Indian Service for the benefit of Indians and natives of Alaska shall be covered into the Treasury of the United States under the provisions of section 155 of Title 25. (Feb. 20, 1942, ch. 98, 56 Stat. 95.)

LEGISLATURE AND GOVERNMENT

§ 61. Governor; authority in general.

CROSS REFERENCES

Governor as commander-in-chief of Alaska National Guard, see section 476 of this title.

§ 67. Legislature.

The legislative power and authority of the Territory shall be vested in a legislature, which shall consist of a senate and a house of representatives. (As amended Nov. 13, 1942, ch. 637, § 1, 56 Stat. 1016.)

AMENDMENTS

1942—Act Nov. 13, 1942, cited to text, reenacted section without change.

EFFECTIVE DATE

Section 4 of act Nov. 13, 1942, cited to text, provided as follows: "The amendments made by this Act shall take effect only with respect to the seventeenth [1945] and succeeding legislatures of the Territory of Alaska."

§ 68. Same; senate; members; term of office.

The senate shall consist of sixteen members, four from each of the four judicial divisions into which Alaska is now divided by section 101 of this title, each of whom shall have at the time of his election the qualifications of an elector in Alaska, and shall have been a resident and an inhabitant in the division from which he is elected for at least two years prior to the time of his election. The term of office of each member of the senate shall be four years, except that at the general election in Alaska in 1944 one member from each division, other than a member elected to fill the unexpired term of a senator previously elected, shall be elected for a term of two years. (As amended Nov. 13, 1942, ch. 637, § 1, 56 Stat. 1016.)

AMENDMENTS

1942—Act Nov. 13, 1942, cited to text, increased the number of senators from 8 to 16.

EFFECTIVE DATE

Amendment of this section by act Nov. 13, 1942, cited to text, was made effective with respect to the 17th and succeeding Alaska legislatures by section 4 thereof set out as a note under section 67 of this title.

§ 69. Same; house of representatives.

The house of representatives shall consist of twenty-four members elected from the four judicial divisions into which Alaska is now divided by section 101 of this title. Each such division shall be entitled in the seventeenth to the twentieth legislatures, inclusive, to the following number of representatives:

First judicial division, eight representatives;
Second judicial division, four representatives;
Third judicial division, seven representatives; and
Fourth judicial division, five representatives.

The United States Director of the Census shall, within one week after the first meeting of the twentieth legislature and of each fifth legislature thereafter, certify to such legislature, and to the Secretary of Alaska, the number of representatives to which each judicial division is entitled under an apportionment, according to the method of equal proportions, of the total number of representatives among the various divisions on the basis of the total population (exclusive of members of the military or naval forces of the United States and members of their families not actual and bona fide residents of Alaska) of each division, as determined under the latest United States Decennial Census. Each judicial division shall in the five legislatures succeeding the legislature to which such certification is made be entitled to the number of representatives so certified. The term of office of each representative shall be two years, and each representative shall possess the same qualifications as are prescribed for members of the senate. (As amended Nov. 13, 1942, ch. 637, § 1, 56 Stat. 1016.)

AMENDMENTS

1942—Act Nov. 13, 1942, cited to text, increased the number of members from 16 to 24 and provided for their apportionment among the several judicial divisions.

EFFECTIVE DATE

Amendment of this section by act Nov. 13, 1942, cited to text, was made effective with respect to the 17th and succeeding Alaska legislatures by section 4 thereof set out as a note under section 67 of this title.

§ 69a. Same; establishment and adjustment of districts; expiration of senate terms after establishment of districts; division of senators into two classes; expiration of terms of different classes; elections biennial.

(1) The legislature is authorized to establish, and to adjust from time to time, legislative districts within the several judicial divisions for the election of the members of the senate and house of representatives from such divisions. Districts separate from those established for the election of members of the house of representatives may be established for the election of members of the senate. All districts in any division for the election of members of the same body shall be as nearly equal in population and shall be established with as great a degree of geographical unity and cohesiveness, as is reasonable and practicable, and shall elect the same number of members, unless it shall be found desirable to provide districts around municipalities of a multiple size in which case proportionate representation shall be provided.

(2) Whenever the representation of any division shall increase or decrease by reason of a reapportionment under section 69 of this title, the legislature shall cause such division to be redistricted in accordance with the provisions of subdivision (1) of this section. If the legislature to which such certification of reapportionment is made fails to so redistrict, the representatives of such division shall be elected at large from such division in the manner provided in section 70 of this title for the election of representatives prior to the establishment of legislative districts, until such time as such division is so redistricted.

(3) Whenever the legislature shall have established legislative districts for the election of members of the senate, the terms of office of all members of the senate in the legislature immediately preceding the legislature to which the members of the senate are first to be elected by district shall, regardless of the term for which such members were elected, expire with the expiration of such preceding legislature. As soon as the members of the senate shall have assembled as a consequence of such first election they shall, by lot or drawing, be divided in each division into two classes. The seats of the members of the first class shall be vacated at the end of two years, and the seats of members of the second class shall be vacated at the end of four years, so that two members of the senate from each division shall, after such first election, be elected biennially at the regular election. (Aug. 24, 1912, ch. 387, § 4, as added Nov. 13, 1942, ch. 637, § 1, 56 Stat. 1017.)

EFFECTIVE DATE

Amendment of this section by act Nov. 13, 1942, cited to text, was made effective with respect to the 17th and succeeding Alaska legislatures by section 4 thereof set out as a note under section 67 of this title.

§ 70. Same; who deemed elected; tie vote.

In any election held prior to the establishment of legislative districts pursuant to section 69a of this title the electors in each judicial division shall be entitled to vote for as many senators and representatives as are to be elected to such office from such division. The candidates for each such office in the number to be so elected receiving the highest number of votes for such office shall be elected. In any election for senator or representative held after the establishment of legislative districts pursuant to section 69a of this title the candidates in the number to be elected from each district for such office, receiving the highest number of votes of the electors of such district for such office, shall be elected. In case of a tie vote in any election for senator or representative, the candidates affected shall settle the question by lot. (As amended Nov. 13, 1942, ch. 637, § 1, 56 Stat. 1017.)

AMENDMENTS

1942—Act Nov. 13, 1942, cited to text, extended provisions to include elections prior to establishment of legislative districts.

EFFECTIVE DATE

Amendment of this section by act Nov. 13, 1942, cited to text, was made effective with respect to the 17th and succeeding Alaska legislatures by section 4 thereof set out as a note under section 67 of this title.

§ 71. Same; elections to fill vacancies.

In case of a vacancy in either branch of the legislature the Governor shall order an election to fill such vacancy, giving due and proper notice thereof. (As amended Nov. 13, 1942, ch. 637, § 1, 56 Stat. 1018.)

AMENDMENTS

1942—Act Nov. 13, 1942, cited to text, reenacted section without change.

EFFECTIVE DATE

Amendment of this section by act Nov. 13, 1942, cited to text, was made effective with respect to the 17th and succeeding Alaska legislatures by section 4 thereof set out as a note under section 67 of this title.

§ 72. Same; salary and mileage of members.

Each member of the legislature shall be paid by the United States the sum of $15 per day for each day's attendance while the legislature is in session, at each regular biennial session thereof, and mileage, in addition, for each such session, at the rate of 15 cents per mile for each mile from his home to the capital and return by the nearest traveled route. All other legislative expenses, including salaries and mileage of the members at other than regular biennial sessions, shall be paid by the Territory. (As amended Nov. 13, 1942, ch. 637, § 1, 56 Stat. 1018.)

AMENDMENTS

1942—Act Nov. 13, 1942, cited to text, added provision respecting "all other legislative expenses".

EFFECTIVE DATE

Amendment of this section by act Nov. 13, 1942, cited to text, was made effective with respect to the 17th and succeeding Alaska legislatures by section 4 thereof set out as a note under section 67 of this title.

§ 75. Same; organization; president of senate; speaker; employees; salary.

When the legislature shall convene under the law, the senate and house of representatives shall each organize by the election of one of their number as presiding officer, who shall be designated in the case of the senate as "president of the senate" and in the case of the house of representatives as "speaker of the house of representatives," and by the election by each body of the subordinate officers provided for in section 1462 of this title, and each of said subordinate officers shall receive the compensation provided in that section, which shall be paid by the Territory. (As amended Nov. 13, 1942, ch. 637, § 2, 56 Stat. 1018.)

AMENDMENTS

1942—Act Nov. 13, 1942, cited to text, specified that payment of officers' salaries should be by the Territory.

EFFECTIVE DATE

Amendment of this section by act Nov. 13, 1942, cited to text, was made effective with respect to the 17th and succeeding Alaska legislatures by section 4 thereof set out as a note under section 67 of this title.

§ 87. Legislative expenses.

There shall be annually appropriated by Congress a sum sufficient to pay the salaries and mileage of members of the legislature for each regular biennial session. All other legislative expenses, including the salaries and mileage of the members of the legislature for other than the regular biennial sessions, the salaries of the employees of the legislature, the printing of the laws, and all other incidental expenses of the legislature, shall be appropriated and paid by the Territory. All of the sums so appropriated by Congress shall be disbursed by the Governor of Alaska, under sole instructions of the Secretary of the Treasury, and the Governor shall report quarterly to the Secretary of the Treasury for the manner in which said funds have been expended. No expenditure, to be paid out of money to be appropriated by Congress, shall be made by the Governor or by the legislature for objects not authorized by the acts of Congress making appropriations nor beyond the sum thus appropriated for such objects. (As amended Nov. 13, 1942, ch. 637, § 3, 56 Stat. 1018.)

AMENDMENTS

1942—Act Nov. 13, 1942, cited to text, provided for the payment by Congress of mileage to members but made the Territory responsible for printing and other incidental expenses.

EFFECTIVE DATE

Amendment of this section by act Nov. 13, 1942, cited to text, was made effective with respect to the 17th and succeeding Alaska legislatures by section 4 thereof set out as a note under section 67 of this title.

THE JUDICIARY

§ 101a. District Court as court of United States.

CODIFICATION

Section was from a sentence added to R. S. § 5296 (Title 18, § 641) by act May 24, 1935, ch. 142, 49 Stat. 289. Said R. S. § 5296 was subsequently amended in full by act June 29, 1940, ch. 499, § 4, 54 Stat. 692, which failed to include provisions on the subject of such sentence or to refer to the 1935 amendment adding it. Said sentence provided as follows: "The District Court of the Territory of Alaska shall be deemed a court of the United States, and the commissioners appointed by the judges of the said District Court of the Territory of Alaska under the provisions of title I, chapter 1, section 6, of the act of June 6, 1900 (31 Stat. L., 323, 324 (Title 48, §§ 104, 108)), shall be deemed commissioners of a United States court, within the intent and meaning of this section (Title 18, § 641)."

ALASKA FISHERIES

§ 248. Protection of walruses.

Whoever, within the Territory of Alaska or in or on any of the waters thereof, shall take, possess, sell, barter, purchase, or export, at any time or in any manner, any walrus, alive or dead, or any part thereof, except as hereinafter in this section provided, shall be fined not more than $500 or imprisoned not more than six months, or both: *Provided,* That walruses may be taken at any time by natives for food and clothing for themselves and by miners or explorers or any other person when in need of food and other food is not available, and the skins, hides, tusks, or ivory of walruses so taken may be possessed, sold, bartered, or purchased in the Territory and said tusks or ivory, when carved or otherwise manufactured or processed in the Territory, may be exported therefrom: *Provided further,* That the Secretary of the Interior is authorized to permit the taking, possession, and export of walruses or parts thereof for scientific or educational purposes under special permits to be issued by him under such restrictions and conditions as he shall prescribe. (Aug. 18, 1941, ch. 368, § 1, 55 Stat. 632.)

REPEAL OF INCONSISTENT LAWS

Section 4 of act Aug. 18, 1941, cited to text, provided: "Sec. 4. That all other Acts or parts of Acts insofar as they relate to walruses in the Territory of Alaska or in or on any of the waters thereof are hereby repealed."

§ 248a. Same; duties of law enforcement officers; forfeiture of equipment of convicted persons.

It shall be the duty of all marshals and deputy marshals, collectors and deputy collectors of customs, officers of the Coast Guard, and law-enforcement officers of the Fish and Wildlife Service and the Alaska Game Commission of the Department of the Interior to enforce sections 248–248b of this title and they shall have, with respect to such enforcement, all the powers and authority conferred by the second paragraph of section 192 of this title, upon the officers therein mentioned; and all guns, traps, nets, boats, dogs, sleds, implements, or other paraphernalia used in or in aid of a violation of sections 248–248b of this title, and any walrus, or part thereof, taken, possessed, sold, bartered, purchased, or exported contrary to sections 248–248b of this title, shall be seized by the officers authorized to enforce sections 248–248b of this title, and upon conviction of the offender or upon judgment of a court of the United States that the same were being used or were taken, possessed, sold, bartered, purchased, or exported contrary to the provisions of sections 248–248b of this title, shall be forfeited to the United States and disposed of as directed by the court having jurisdiction, and if sold the proceeds of sale, less any expenses incurred in and about the seizure and forfeiture thereof, shall be deposited in the Treasury to the credit of miscellaneous receipts. (Aug. 18, 1941, ch. 368, § 2, 55 Stat. 633.)

REPEAL

Repeal of inconsistent laws, see note under section 248 of this title.

§ 248b. Same; definitions.

As used in sections 248–248b of this title "whoever" includes individuals, associations, partnerships, and corporations; "take" includes also pursue, hunt, shoot, wound, kill, capture, trap, or willfully molest or disturb; "export" means transportation or offering for transportation from the Territory of Alaska or any of the waters thereof to any place outside said Territory or waters; and "natives" means Eskimos, Aleuts, and other aborigines of one-half or more Eskimo, Aleut, or other aboriginal blood. (Aug. 18, 1941, ch. 368, § 3, 55 Stat. 633.)

REPEAL

Repeal of inconsistent laws, see note under section 248 of this title.

PUBLIC UTILITIES

RAILROADS, TELEGRAPH, AND TELEPHONES

§ 311. Payment of charges for interconnection between Alaska Communication System's radio-telephone and commercial telephone facilities.

Hereafter charges for interconnection between the radio-telephone facilities of the Alaska Communication System and commercial telephone facilities may be paid from the receipts of the Alaska Communication System. (May 23, 1941, ch. 130, § 1, 55 Stat. 191.)

PUBLIC LANDS IN ALASKA

GENERAL PROVISIONS

§ 353. Reservation of lands for educational purposes; sale of timber and mineral leases; rules and regulations.

VALIDATION OF SETTLEMENT CLAIMS ON CERTAIN RESERVED LAND

Act Mar. 9, 1942, ch. 175, 56 Stat. 150, provided "That where settlement claims with a view to making homestead entry have been established on lands in sections 16 and 36, reserved for the support of schools in the Territory of Alaska by the Act of March 4, 1915 (38 Stat. 1214) [Title 48, §§ 353, 354], within the area withdrawn by Executive Order Numbered 6957, dated February 4, 1935, as modified by Executive order of May 20, 1935, which temporarily withdrew from disposal under the public-land laws certain lands within the Matanuska Valley in Alaska, and reserved them for classification and in aid of legislation, such claims be, and they are hereby, validated, subject to compliance with the applicable provisions of the homestead laws; and other lands in lieu thereof may be designated by the Territory of Alaska, to be reserved for the support of schools in said Territory, in the manner provided by the Act of Congress approved February 28, 1891 (26 Stat. 796) [Title 43, §§ 851, 852]."

LAND DISTRICTS AND LAND OFFICES

§ 365. Continuation of existing land districts and offices; change of district boundaries, or discontinuance of districts; designation and location of land offices.

Subject to the authority conferred upon the Secretary of the Interior by this section, the land districts and land offices existing in Alaska on October 9, 1942 are hereby continued. The Secretary of the Interior is hereby authorized and empowered in his discretion to change the boundaries of, or discontinue, any land district in Alaska, and in lieu thereof to designate such land district, or land region, as, in his opinion, is necessary for the transaction of the business relating to the public lands in the Territory and to designate or change the location of any land office for such land district or land region. (Oct. 9, 1942, ch. 584, § 6, 56 Stat. 779.)

LAND DISTRICTS AND LAND OFFICES CONTINUED

Provisions of acts Feb. 14, 1902, ch. 17, § 1, 32 Stat. 20; Mar. 2, 1907, ch. 2537, § 1, 34 Stat. 1232, which constituted former section 365 and were repealed by act which enacted this section, read as follows: "There shall be two land districts in Alaska, the boundaries of which shall be designated by the President, to be known as the Nome land district and the Fairbanks land district, with the land offices located, respectively, at Nome, Alaska, and Fairbanks, Alaska, and one other land district and land office, the location of which shall be fixed by the President."

REPEAL

Former section 365, acts Feb. 14, 1902, ch. 17, § 1, 32 Stat. 20; Mar. 2, 1907, ch. 2537, § 1, 34 Stat. 1232 was repealed by section 7 of act Oct. 9, 1942, cited to text.

§ 366. Registers of land offices at Anchorage, Nome, and Fairbanks; designation.

The duties performed by the register at Anchorage and by the ex officio register and the ex officio receiver at Nome and at Fairbanks prior to the abolishment of such offices thereafter shall be performed at each office under the title "register" by such civil-service employee of the Department of the Interior as

the Secretary of the Interior may appoint or designate for that purpose. (Oct. 9, 1942, ch. 584, § 2, 56 Stat. 779.)

ABOLISHMENT OF ANCHORAGE, NOME, AND FAIRBANKS OFFICES

Section 1 of act Oct. 9, 1942, cited to text, provided: "That the office of register of the district land office at Anchorage, Alaska, and the office of ex officio register and ex officio receiver of the district land offices at Nome and at Fairbanks, Alaska, are hereby abolished, effective six months after the date of approval of this Act or at such earlier date as the Secretary of the Interior may find that arrangements necessary to carry out the provisions of section 2 of this Act have been completed."

INCUMBENT REGISTER AT ANCHORAGE COVERED INTO CLASSIFIED CIVIL SERVICE

Proviso of section 2 of act Oct. 9, 1942, cited to text, provided as follows: "The present incumbent of the office of register at Anchorage is hereby covered into the classified civil service, and, subject to civil-service rules, shall be appointed to a position at the Anchorage office and designated to act at that office under the title 'register'."

REPEAL

Former section 366 was repealed by section 7 of act Oct. 9, 1942, cited to text. Said section 7 expressly repealed act Mar. 2, 1907, ch. 2537, § 2, 34 Stat. 1232, which constituted the basic provisions of said former section 366. Act Mar. 3, 1925, ch. 462, 43 Stat. 1145, was cited to the credit of former section 366 as affecting the text thereof. Said act Mar. 3, 1925 is set out as section 71 of Title 43, Public Lands.

§ 366a. Additional registers.

The Secretary of the Interior is hereby authorized to designate an additional employee of the Department of the Interior for each land office in Alaska to act as register pursuant to the provisions of sections 73, 75a and 80 of Title 43. (Oct. 9, 1942, ch. 584, § 3, 56 Stat. 779.)

§ 367. Duties and obligations of registers and acting registers.

The employees designated to serve as registers and acting registers shall be charged with all the obligations, duties, and responsibilities provided by law which are applicable to registers and acting registers, respectively, of the district land offices. (Oct. 9, 1942, ch. 584, § 4, 56 Stat. 779.)

REPEAL

Former section 367 was repealed by section 7 of act Oct. 9, 1942, cited to text. Said section 7 expressly repealed act Mar. 2, 1907, ch. 2537, § 3, 34 Stat. 1232, which constituted the basic provisions of said former section 367. Act Mar. 3, 1925, ch. 462, 43 Stat. 1145, was cited to the credit of former section 367 as affecting text thereof. Said act Mar. 3, 1925, is set out as section 71 of Title 43, Public Lands.

§ 367a. Public land claimant as liable for fees, commissions or purchase money.

No provision of sections 365, 366, 366a, 367, 367a of this title and section 80 of Title 43, shall relieve any public land claimant from the necessity of making payment of fees, commissions, or purchase money required by law or regulation in connection with an application, selection, location, or lease of public lands in Alaska, and all such payments, when made, shall be covered into the Treasury of the United States. (Oct. 9, 1942, ch. 584, § 5, 56 Stat. 779.)

ALASKA MILITIA (New)

§ 473. Alaska militia established.

The militia of the Territory of Alaska shall consist of all able-bodied male citizens of the United States and all other able-bodied males who shall have declared their intention to become citizens of the United States, residing within the Territory, who shall be more than eighteen years of age and, except as hereinafter provided, not more than forty-five years of age, and said militia shall be divided into two classes: The Organized Militia, to be known as the Alaska National Guard, and the Unorganized Militia. (Dec. 31, 1941, ch. 644, § 1, 55 Stat. 879.)

CROSS REFERENCES

Alaska as included in the word Territory, see section 4c of Title 32, National Guard.

National Guard of the States, Territories, and District of Columbia and composition, see section 4 of Title 32, National Guard.

Person liable for military duty, see section 1 of Title 10, Army.

§ 474. Exemption from militia service.

The following persons shall be exempt from militia service: Persons exempted by the laws of the United States, judges of the several courts of the Territory, and members and officers of the Alaska Territorial Legislature. (Dec. 31, 1941, ch. 644, § 2, 55 Stat. 879.)

Exemptions from militia duty, see section 3 of Title 32, National Guard.

§ 475. Composition of Alaska National Guard.

The Alaska National Guard shall consist of members of the militia voluntarily enlisted therein, who, upon original enlistment, shall be not less than eighteen nor more than forty-five years of age, or who, in subsequent enlistment, shall be not more than sixty-four years of age, organized, armed, equipped, and federally recognized according to the laws of the United States, and of commissioned officers and warrant officers who are citizens of the United States between the ages of twenty-one and sixty-four years and who shall be appointed and commissioned or warranted by the Governor of the Territory: *Provided*, That former members of the Regular Army, Navy, or Marine Corps under sixty-four years of age may enlist in said Alaska National Guard. (Dec. 31, 1941, ch. 644, § 3, 55 Stat. 879.)

CROSS REFERENCES

National Guard of the States, Territories, and District of Columbia and composition, see section 41 of Title 32, National Guard.

§ 476. Governor as commander-in-chief; rules and regulations.

The Governor of the Territory of Alaska, as ex officio commander of the militia of the Territory, shall have like command of the Alaska National Guard while not in active Federal service, and is empowered to promulgate all necessary regulations therefor not inconsistent with this subchapter. Except as otherwise prescribed by this subchapter, the Alaska National Guard and its members shall be subject to all Federal laws and regulations relating

to the National Guard of the several States and Territories, and of the United States. (Dec. 31, 1941, ch. 644, § 4, 55 Stat. 879.)

CROSS REFERENCES

Governor as commander-in-chief of militia, see section 61 of this title.

§ 477. Appointment of Adjutant General; qualifications and duties.

The Adjutant General of the Territory of Alaska shall be appointed by the President with such rank and qualifications as he may prescribe. He shall be a citizen of the Territory and shall make such returns and reports to the Secretary of War and to the Governor of the Territory of Alaska or to such officers as each of them may designate, at such times and in such form as may be prescribed. (Dec. 31, 1941, ch. 644, § 5, 55 Stat. 880.)

CROSS REFERENCES

Appointment, qualifications, and duties of Adjutant General for each State, Territory, and District of Columbia, see sections 11–13 of Title 32, National Guard.

§ 478. Ratification and confirmation of existing military forces.

The terms and provisions of this subchapter pertaining to the Alaska National Guard are hereby made applicable to the existing units and individuals of the military forces in the Territory of Alaska, heretofore organized and known as the Alaska National Guard, and such organization is hereby ratified and confirmed. (Dec. 31, 1941, ch. 644, § 6, 55 Stat. 880.)

§ 479. Territorial Guard; when and how organized; rules and regulations.

During such time as the Alaska National Guard, or any part thereof, is in active Federal service, the Governor of Alaska, through voluntary enlistments, may organize a Territorial Guard under such regulations as to discipline in training as the Secretary of War may prescribe: *Provided*, That the Secretary of War, in his discretion and under such regulations as he may prescribe, is authorized to issue for the use of such Territorial Guard, upon requisition of the Governor of the Territory, such arms and equipment as may be in possession of and can be spared by the War Department. (Dec. 31, 1941, ch. 644, § 7, 55 Stat. 880.)

CROSS REFERENCES

Issuance of arms and equipment to National Guard, see section 33 of Title 32, National Guard.

SLUM CLEARANCE AND HOUSING PROJECTS (New)

Slum clearance in Puerto Rico, see section 911 et seq. of this title.

§ 481. Legislative authorization to create authorities.

The Legislature of the Territory of Alaska may create a public corporate authority to undertake slum clearance and projects to provide dwelling accommodations for families of low income and for persons (and their families) engaged in national-defense activities within the Territory. (July 21, 1941, ch. 311, § 1, 55 Stat. 601.)

§ 482. Same; appointment of commissioners; powers of authorities.

The Legislature of the Territory of Alaska may provide for the appointment and terms of the commissioners of such authority and for the powers of such authority, except that such authority shall not be given any power of taxation, nor any power to pledge the faith of the people of the Territory for any loan whatever. (July 21, 1941, ch. 311, § 2, 55 Stat. 602.)

3. Same; issuance of bonds and obligations.

The Legislature of the Territory of Alaska may authorize such authority to issue bonds or other obligations with such security and in such manner as the legislature may provide, except as provided in sections 481–483 of this title. Such bonds and other obligations shall not be a debt of the Territory of Alaska or any political or municipal corporation or other subdivision of the Territory other than such authority; and such bonds and other obligations shall not constitute a debt, indebtedness, or the borrowing of money within the meaning of any limitation or restriction on the issuance of bonds or other obligations contained in the laws of the United States applicable to the Territory of Alaska or any political or municipal corporation or other subdivision of the Territory. (July 21, 1941, ch. 311, § 3, 55 Stat. 603.)

Chapter 3.—HAWAII

GENERAL PROVISIONS

Sec.
518a. Employment of nationals on public works during national emergency (New).

PUBLIC LANDS

664a. Ratification of Hawaiian realty transactions consummated on or before November 25, 1941 (New).
664b. Same; effect of ratification (New).

HAWAIIAN HOMELANDS

707a. Same; investment of loan funds; disposition of proceeds (New).

GENERAL PROVISIONS

§ 510. Wharves and landings; tolls.

PAYMENT OF TOLLS FOR DURATION OF WAR

Act Dec. 22, 1942, ch. 803, 56 Stat. 1071 provided that notwithstanding the provisions of this section "the departments and agencies of the United States are authorized to pay to the Territory of Hawaii, the reasonable value, as determined by the department or agency concerned, of such use during the period commencing on January 1, 1942, and ending, unless Congress shall fix an earlier date, six months after the termination of the present war."

§ 518a. Employment of nationals on public works during national emergency.

During the national emergency declared by the President on May 27, 1941, to exist, and notwithstanding the provisions of any other law, authority is hereby granted for the employment of nationals of the United States upon any public work carried on in the Territory of Hawaii by the Government of the United States, whether the work is done by contract or otherwise: *Provided*, That such employment shall be as common laborers only and only upon

public work carried on for the national defense: *Provided further*, That any national of the United States admitted into the Territory of Hawaii pursuant to section 1234 (a) (1) of this title, for employment as herein authorized shall, upon the termination of such employment, be returned to the Philippine Islands. (Jan. 2, 1942, ch. 646, 55 Stat. 881.)

PUBLIC LANDS

§ 664a. Ratification of Hawaiian realty transactions consummated on or before November 25, 1941.

No right of purchase lease, special homestead agreement, cash freehold agreement, certificate of occupation, homestead lease, or patent issued on or before the 25th day of November 1940, under or in purported compliance with sections 663–677 of this title and sections 83–86 of Title 8 or the laws of Hawaii, relating to public lands, shall be held invalid or void for or on account of (a) failure to publish a notice of the sale, drawing, or allotment of the lands described in such lease, agreement, certificate, or patent, for the period required by sections 663–677 of this title and sections 83–86 of Title 8, or to determine the persons entitled to take said lands by drawing or lot, if in either of such cases, said lands were opened for sale, settlement, or occupation by public notice in compliance with the statutes in effect prior to May 27, 1910; (b) if said lands were opened for sale, settlement, or occupation by any of the following methods, to wit: Right of purchase lease, special homestead agreement, cash freehold agreement, or certificate of occupation, the fact that said lands were not opened for sale, settlement, or occupation by the particular method followed in issuing such lease, agreement, or certificate, or homestead lease or patent based thereon; (c) the inclusion in one lease, agreement, certificate, or patent of detached or noncontiguous parcels of land, or two or more parcels of land originally offered as separate homesteads or lots. (Sept. 26, 1941, ch. 426, § 1, 55 Stat. 734.)

EFFECTIVE DATE

Section 3 of act Sept. 26, 1941, cited to text, provided section should take effect upon its approval, which was Sept. 26, 1941.

§ 664b. Same; effect of ratification.

Such right of purchase leases, special homestead agreements, cash freehold agreements, certificates of occupation, homestead leases, and patents are hereby ratified and confirmed to the extent set forth in section 664a and, to the extent so ratified and confirmed, shall be deemed and held to be perfect and valid from the day of the date thereof for all purposes, including the issuance of homestead leases or patents based thereon; all questions or disputes that may arise in relation to said lands or the titles thereof shall be decided and determined accordingly. (Sept. 26, 1941, ch. 426, § 2, 55 Stat. 734.)

EFFECTIVE DATE

Section 3 of act Sept. 26, 1941, cited to text, provided section should take effect upon its approval, which was Sept. 26, 1941.

§ 677. Control, management, disposition, etc., of public lands; powers and duties of commissioner.

All lands in the possession, use, and control of the Territory shall hereafter be managed by the commissioner, except such as shall be set aside for public purposes as hereinafter provided; all sales and other dispositions of such land shall be made by the commissioner or under his direction, for which purpose, if necessary, the land may be transferred to his department from any other department by direction of the Governor, and all patents and deeds of such land shall issue from the office of the commissioner, who shall countersign the same and keep a record thereof. Lands conveyed to the Territory in exchange for other lands that are subject to the land laws of Hawaii, as amended by this chapter, shall, except as otherwise provided, have the same status and be subject to such laws as if they had previously been public lands of Hawaii. All orders setting aside lands for forest or other public purposes, or withdrawing the same, shall be made by the Governor, and lands while so set aside for such purposes may be managed as may be provided by the laws of the Territory; the provisions of this section may also be applied where the "public purposes" are the uses and purposes of the United States, and lands while so set aside may be managed as may be provided by the laws of the United States. The commissioner is hereby authorized to perform any and all acts, prescribe forms of oaths, and, with the approval of the Governor and said board, make such rules and regulations as may be necessary and proper for the purpose of carrying the provisions of this section and the land laws of Hawaii into full force and effect. (As amended Aug. 21, 1941, ch. 394, § 1, 55 Stat. 658.)

AMENDMENTS

1941—Section amended by act Aug. 21, 1941, cited to text, by incorporation of phrase "the provisions of this chapter may be applied * * * by the laws of the United States."

LANDS UNDER JURISDICTION OF HAWAIIAN HOMES COMMISSION

Section 2 of act Aug. 21, 1941, cited to text, provided: "SEC. 2. Nothing in this Act shall apply to any lands which are now under, or which may hereafter be placed under, the jurisdiction of the Hawaiian Homes Commission."

HAWAIIAN HOMELANDS

§ 694. Same; regulations; expenditures.

The commission may make such regulations and, with the approval in writing of the governor of the Territory, may make such expenditures including salaries, and appoint and remove such employees and agents, as are necessary to the efficient execution of the functions vested in the commission by the provisions of this subchapter. All expenditures of the Commission, as herein provided out of the Hawaiian home-administration account, the Hawaiian home-development fund, and all moneys necessary for loans made by the Commission, in accordance with the provisions of this subchapter, from the Hawaiian home-loan fund, shall be allowed and paid upon the presentation of itemized vouchers therefor, approved by the chairman of the Commis-

sion. (As amended Nov. 26, 1941, ch. 544, § 7, 55 Stat. 787.)

AMENDMENTS

1941—Act Nov. 26, 1941, cited to text, amended second sentence.

REFERENCES IN TEXT

Words "this subchapter" in second sentence read "this chapter" in act Nov. 26, 1941, cited to text, probably referring to act July 9, 1921, also cited. For distribution of said latter act, see note under section 691 of this title.

§ 697. Certain public lands designated "available lands."

(4) * * *

(I) * * *

1. One hundred and sixty-three degrees thirty-one minutes two hundred and thirty-eight and eight-tenths feet along the east side of Punchbowl-Makiki Road;

(As amended Nov. 26, 1941, ch. 544, § 1, 55 Stat. 782.)

AMENDMENTS

1941—Act Nov. 26, 1941, cited to text, amended par. (4) (I) 1, by substituting "two hundred and thirty-eight and eight-tenths feet" for "two hundred and fifty-seven and eight-tenths feet".

§ 702. Same; conditions in leases.

(3) The lessee shall occupy and commence to use or cultivate the tract as his home or farm within one year after the lease is made. The lessee of agricultural lands shall plant and maintain not less than five, ten, fifteen, and twenty trees per acre of land leased, and the lessee of pastoral lands shall plant and maintain not less than two, three, four, and five trees per acre of land leased during the first, second, third, and fourth years, respectively, after the date of lease. Such trees shall be of types approved by the Commission and at locations specified by the Commission's agent. Such planting and maintenance shall be by or under the immediate control and direction of the lessee. Such trees shall be furnished by the Commission free of charge. (As amended Nov. 26, 1941, ch. 544, § 2, 55 Stat. 783.)

* * * * *

AMENDMENTS

1941—Act Nov. 26, 1941, cited to text, amended par. (3), by adding all after the first sentence.

§ 703. Same; successor to lessees.

(1) Upon the death of the lessee, his interest in the tract or tracts and the improvements thereon, including growing crops, either on the tract or in any collective contract or program to which the lessee is a party by virtue of his interest in the tract or tracts, shall vest in the relatives of the decedent as provided in this paragraph. From the following relatives of the lessee: Husband and wife, children, widows or widowers of the children, grandchildren, brothers and sisters, widows or widowers of the brothers and sisters, or nieces and nephews, the lessee shall designate the person or persons to whom he directs his interest in the tract or tracts to vest upon his death. Such person or persons must be qualified to be a lessee of Hawaiian home lands: *Provided, however,* That Hawaiian blood requirements shall not apply to the descendants of those who are not native Hawaiians but who were entitled to the leased land under the provisions of section 704a of this title: *Provided further,* That such person or persons need not be twenty-one years of age. Such designation must be in writing, must be specified at the time of execution of such lease with a right in such lessee in similar manner to change such beneficiary at any time, and shall be filed with the commission and approved by the commission, in order to be effective to vest such interests in the successor or successors so named.

In the absence of such a designation as approved by the Commission, the Commission shall select from the relatives of the lessee in the order named above, as limited by the foregoing paragraph, one or more persons who are qualified to be lessees of Hawaiian home lands, except as hereinabove provided, as the successor or successors of the lessee's interest in the tract or tracts, and upon the death of the lessee, his interest shall vest in the person or persons so selected. The Commission may select such a successor or successors after the death of the lessee, and the rights to the use and occupancy of the tract or tracts may be made effective as of the date of the death of such lessee.

In the case of the death of a lessee leaving no such relative qualified to be a lessee of Hawaiian home lands, the land subject to the lease shall resume its status as unleased Hawaiian home lands and the Commission is authorized to lease such land to a native Hawaiian or Hawaiians as provided in this subchapter.

Upon the death of a lessee leaving no such relative qualified to be a lessee of Hawaiian home lands, or the cancelation of a lease by the Commission, or the surrender of a lease by the lessee, the Commission shall appraise the value of all such improvements and growing crops and shall pay to the legal representative of the deceased lessee, or to the previous lessee, as the case may be, the value thereof, less any indebtedness to the Commission, or for taxes, or for any other indebtedness the payment of which has been assured by the Commission, from the deceased lessee or the previous lessee. Such payment shall be made out of the loan fund and shall be considered an advance therefrom reimbursable out of payments made by the successor or successors to the tract involved.

Such appraisal shall be made by three appraisers, one of which shall be named by the Commission, one by the previous lessee or the legal representative of the deceased lessee, as the case may be, and the third shall be selected by the two appraisers hereinbefore mentioned.

* * * * *

(3) Should any successor or successors to a tract be a minor or minors, the Commission may appoint a guardian therefor, subject to the approval of the court of proper jurisdiction. Such guardian shall be authorized to represent the successor or successors

in all matters pertaining to the leasehold: *Provided*, That said guardian shall, in so representing such successor or successors, comply with the provisions of this subchapter and the stipulations and provisions contained in the lease, except that said guardian may not be a native Hawaiian as defined in section 692 of this title. (As amended Nov. 26, 1941, ch. 544, § 3, 55 Stat. 783.)

AMENDMENTS

1941—Act No. 26, 1941, § 3, cited to text, amended par. (1), deleted former par. (3), and renumbered former par. (4) to be (3).

REFERENCES IN TEXT

Words "this subchapter" in third paragraph of par. (1) of this section read "this Act" in act Nov. 26, 1941, cited to text, probably referring to act July 9, 1921, also cited. For distribution of said latter act, see note under section 691 of this title.

§ 707. Hawaiian home-loan and home-development funds and home-administration account; how constituted.

There is hereby established in the treasury of the Territory a revolving fund to be known as the Hawaiian home-loan fund and special funds to be known as the Hawaiian home-development fund and the Hawaiian home-administration account. Thirty per centum of the Territorial receipts derived from the leasing of cultivated sugarcane lands under any other provisions of law, or from water licenses, shall be deposited into the Hawaiian home-loan fund until the aggregate amount of moneys deposited therein from such two sources, together with moneys received and deposited therein from any other sources, not including, however, installment payments upon loans made to lessees or payments by a successor or successors to the tract representing reimbursements on account of the advance made pursuant to section 703 (1) of this title, shall equal $2,000,000. In addition to these moneys and the moneys covered into the loan fund as installments paid by lessees upon loans made to them as provided in paragraph 2 of section 709 of this title, there shall be deposited into said revolving fund all other moneys, except moneys received for the Hawaiian home-administration account, received by the Commission from any source whatsoever. The moneys in said fund shall be available only for loans to lessees as provided for in this subchapter, for interest and sinking fund charges upon bonds issued for Hawaiian homes purposes and for the payments provided for in section 703 (1) of this title, and shall not be expended for any other purpose whatsoever, except that 25 per centum of the amount of moneys so covered into the said revolving fund annually shall be transferred into the Hawaiian home-development fund until the aggregate amount of such annual transfers shall equal $400,000. The moneys in said development fund shall be available, with the prior written approval of the Governor, for the construction of necessary improvements for domestic use and consumption of water, including the construction of pipe lines and reservoirs, for the construction of sanitary sewerage facilities and for the construction of roads through and over Hawaiian home lands. The Commission is authorized and empowered to use moneys in said fund, with the prior written approval of the Governor, to match Federal, Territorial, or county funds available for the above purposes and to that end is authorized to enter into such undertaking, agree to such conditions, transfer funds herein available for such expenditure and do and perform such other acts and things, as may be necessary or required, as a condition to securing match funds for such projects or works.

The entire receipts derived from any leasing of the "available lands" defined in section 698 of this title shall be deposited into the Hawaiian home-administration account. The moneys in said account shall be expended by the Commission for salaries and all other administration expenses of the Commission, not including structures and other permanent improvements, subject, however, to the following conditions and requirements:

(1) The Commission shall, at such time as the Governor may prescribe, but not later than November 15 preceding each biennial session of the legislature, submit to the territorial director of the bureau of the budget its budget estimates of expenditures for the next ensuing biennium in the manner and form and as required by territorial law of territorial departments and establishments.

(2) The Commission's budget, if it meets with the approval of the Governor, shall be included in the Governor's budget report and shall be transmitted to the legislature for its approval. The total amount of the Commission's budget shall in no event exceed the amount of $140,000 for the biennium.

(3) Upon approval by the legislature of the Commission's budget estimate of expenditures for the ensuing biennium or if no action hereon is taken by the legislature prior to adjournment, the amount thereof shall be available to the Commission for said biennium and shall be expendable by the Commission for the expenses hereinabove provided; any amount of money in said account in excess of the amount approved by the legislature for the biennium shall be transferred to the general fund of the treasury of the Territory, such transfer to be made immediately after the amount of moneys deposited in said administration account shall equal the amount approved by the legislature.

(4) The moneys in said administration account shall be expended by the Commission in accordance with Territorial laws, rules, and regulations and practices:

Provided, however, That the receipts from the leasing of available lands as defined in section 698 of this title shall not be covered into said account until July 1, 1943: *Provided further*, That for the biennium commencing July 1, 1941, and ending June 30, 1943, the amount of money appropriated by the Territorial legislature for the Commission, whether or not in excess of $140,000, shall be deposited in said account and shall be expended as herein provided. (As amended Nov. 26, 1941, ch. 544, § 4, 55 Stat. 784.)

REFERENCES IN TEXT

Words "this subchapter" in first paragraph of this section read "this Act" in act Nov. 26, 1941, cited to text, probably referring to act July 9, 1921, also cited. For distribution of said latter act, see note under section 691 of this title.

§ 707a. Same; investment of loan funds; disposition of proceeds.

The Commission shall have the power and authority to invest and reinvest any of the moneys in the loan fund, not otherwise immediately needed for the purposes of the fund, in such bonds and securities as authorized by territorial law for the investment of territorial sinking fund moneys. Any interest or other earnings arising out of such investments shall be credited to and deposited in said fund and shall be included in and considered as a deposit from other sources, as provided for in section 707 of this title. (July 9, 1921, ch. 42, § 225, as added Nov. 26, 1941, ch. 544, § 8, 55 Stat. 787.)

§ 709. Same; conditions in contracts of loan.

(1) Each contract of loan with the lessee or any successor or successors to his interest in the tract shall be held subject to the following conditions, whether or not stipulated in the contract of loan: The amount of loans at any one time to any lessee, or successor or successors in interest, of a tract of agricultural or pastoral land shall not exceed $3,000 and to any lessee, or successor or successors in interest, of a residence lot shall not exceed $1,000: *Provided,* That where, upon the death of a lessee leaving no relative qualified to be a lessee of Hawaiian home lands, or the cancelation of a lease by the Commission, or the surrender of a lease by the lessee, the Commission shall make the payment provided for by section 703 (1) of this title, the amount of any such payment made to the legal representative of the deceased lessee, or to the previous lessee, as the case may be, shall be considered as part or all, as the case may be, of any such loan to the successor or successors, without limitation as to the above maximum amounts: *Provided further,* That in case of the death of a lessee, or the cancelation of a lease by the Commission, or the surrender of a lease by the lessee, the successor or successors to the tract shall assume any outstanding loan or loans thereon, if any, without limitation as to the above maximum amounts but subject to the provisions of paragraph (3) of this section.

(2) The loans shall be repaid upon an amortization plan by means of a fixed number of installments, such installments to be monthly, quarterly, semiannual, or annual as may be determined by the Commission in each case, sufficient to cover (a) interest on the unpaid principal at the rate of 3 per centum per annum, and (b) such amount of the principal as will extinguish the debt within an agreed period not exceeding thirty years. The moneys received by the Commission from any installment paid upon such loan shall be covered into the fund. The payment of any installment due shall, with the concurrence therein of at least three of the five members of the Commission, be postponed in whole or in part by the Commission for such reasons as it deems good and sufficient and until such later date as it deems advisable. Such postponed payments shall continue to bear interest at the rate of 3 per centum per annum on the unpaid principal.

(3) In case of the death of a lessee the Commission shall, in any case, permit the successor or successors to the tract to assume the contract of loan subject to the provisions of paragraph (1) of this section. In case of the cancelation of a lease by the Commission, or the surrender of a lease by the lessee, the Commission may, at its option, declare all installments upon the loan immediately due and payable, or permit the successor or successors to the tract to assume the contract of loan subject to the provisions of paragraph (1) of this section. The Commission may, with the concurrence therein of at least three of the five members, in such cases where the successor or successors to the tract assume the contract of loan, waive the payment, wholly or in part, of interest already due and delinquent upon said loan, or postpone the payment of any installment thereon, wholly or in part, until such later date as it deems advisable. Such postponed payments shall, however, continue to bear interest at the rate of 3 per centum on the unpaid principal. Further, the Commission may, with the concurrence therein of at least three of the five members, if it deems it advisable and for the best interests of the lessees, write off and cancel, wholly or in part, the contract of loan of the deceased lessee, or previous lessee, as the case may be, where such loans are delinquent and deemed uncollectible. Such write-off and cancelation shall be made only after an appraisal of all improvements and growing crops on the tract involved, such appraisal to be made in the manner and as provided for by section 703 (1) of this title. In every such case, the amount of such appraisal, or any part thereof, shall be considered as part or all, as the case may be, of any loan to such successor or successors, subject to the provisions of paragraph (1) of this section.

* * * * *

(7) Whenever the Commission shall determine that a lessee is delinquent in the payment of his indebtedness to the Commission it may require such lessee to execute an assignment to it, not to exceed, however, the amount of the total indebtedness of such lessee, including the indebtedness to others the payment of which has been assured by the Commission, of all moneys due or to become due to such lessee by reason of any agreement or contract, collective or otherwise, to which the lessee is a party by virtue of his interest in the tract. Failure to execute such an assignment when requested by the Commission shall be sufficient ground for cancelation of the lessee's lease or interest therein. (As amended Nov. 26, 1941, ch. 544, § 5, 55 Stat. 785.)

AMENDMENTS

1941—Act Nov. 26, 1941, cited to text, amended pars. (1)–(3) and added par. (7).

§ 714. Development projects; appropriations by legislature; issuance of bonds by legislature.

The Commission is authorized directly to undertake and carry on general water and other development projects in respect to Hawaiian home lands and to undertake other activities having to do with the economic and social welfare of the homesteaders: *Provided, however,* That roads through or over Hawaiian home lands, other than Federal-aid highways and roads, shall be maintained by the county or city

and county in which said particular road or roads to be maintained are located. The legislature of the Territory is authorized to appropriate out of the treasury of the Territory such sums as it deems necessary to augment the Hawaiian home-loan fund, the Hawaiian home-development fund, and the Hawaiian home-administration account, and to provide the Commission with funds sufficient to execute and carry on such projects and activities. The legislature is further authorized to issue bonds to the extent required to yield the amount of any sum so appropriated. The Commission shall pay from the Hawaiian home-loan fund into the treasury of the Territory—

(1) upon the date when any interest payment becomes due upon any bond so issued, the amount of the interest then due; and

(2) commencing with the first such date more than one year subsequent to the issuance of any bond and at each interest date thereafter, an amount such that the aggregate of all such amounts which become payable during the term of the bond, compounded annually at the rate of interest specified therein, shall equal the par value of the bond at the expiration of its term. (As amended Nov. 26, 1941, ch. 544, § 6, 55 Stat. 786.)

Chapter 4.—PUERTO RICO

SLUM CLEARANCE AND HOUSING PROJECTS

CROSS REFERENCES

Slum clearance in Alaska, see section 481 et seq. of this title.

§ 733a. Citizens; residence in island of citizens of United States.

CROSS REFERENCES

Workmen's compensation provisions as applicable to, see section 793 of Title 5, Executive Departments and Government Officers and Employees.

Chapter 5.—THE PHILIPPINE ISLANDS

PHILIPPINE INDEPENDENCE

Sec.
1236b. Same; export tax; temporary suspension; resumption; rate (New).
1236c. Same; reduction of quotas; temporary suspension; resumption; rate (New).

PHILIPPINE INDEPENDENCE

§ 1236. Relations with the United States pending complete independence; trade relations.

CROSS REFERENCES

Export tax and quota reduction, suspension, resumption, and rate of, see sections 1236b–1236c of this title.

§ 1236b. Same; export tax; temporary suspension; resumption; rate.

The imposition and collection of the export tax prescribed by section 1236 of this title shall be suspended for a period commencing on and after the date following December 22, 1941, and ending on December 31, 1942.

On January 1, 1943, the imposition of such export tax shall be resumed, the tax rate effective for said calendar year to be the same as the rate in effect at the time the tax was suspended; on each succeeding January 1 thereafter the export tax shall be increased progressively by an additional 5 per centum of the United States duty, except that during the period January 1, 1946, through July 3, 1946, the export tax shall remain at 15 per centum of the United States duty. (Dec. 22, 1941, ch. 617, § 1, 55 Stat. 852.)

LAWS UNAFFECTED

Section 3 of act Dec. 22, 1941, cited to text, provided as follows: "Nothing in this Act (Title 48, §§ 1236b, 1236c) shall change in any respect not herein expressly provided for the provisions of the Act of March 24, 1934, as amended (Title 48, §§ 1232, 1235, 1236, 1237, 1238, and 1239–1248)."

§ 1236c. Same; reduction of quotas; temporary suspension; resumption; rate.

The progressive reduction of the quotas of the Philippine articles of a class or kind in respect of which a quota is established by subdivision 3, subsection b, section 1236 of this title, shall be suspended for a period commencing on and after the date following December 22, 1941, and ending on December 31, 1942; the original quotas established by that subdivision for the year 1940 shall be in effect during the suspension.

On January 1, 1943, the progressive reduction of the quotas provided for in subdivision 3, subsection b, section 1236 of this title, shall be resumed, the rate of reduction effective for said calendar year to be the same as the rate in effect at the time the said quotas were suspended; for each calendar year thereafter through the calendar year 1945, each of the said quotas shall be the same as the corresponding quota for the immediately preceding calendar year, less 5 per centum of the corresponding original quota.

For the period January 1, 1946, through July 3, 1946, each of said quotas shall be one-half of the corresponding quota specified for the calendar year 1945. (Dec. 22, 1941, ch. 617, § 2, 55 Stat. 852.)

CROSS REFERENCES

Laws unaffected, see note under section 1236b of this title.

§ 1237a. Same; salaries of legal adviser and financial expert.

REPEATED.—Act June 28, 1941, ch. 259, § 1, 55 Stat. 309; act July 2, 1942, ch. 473, § 1, 56 Stat. 510.

Chapter 6.—CANAL ZONE

GENERAL PROVISIONS

Sec.
1314f. Marihuana; prohibition on production, possession, disposition, etc. New).
1314g. Same; definitions (New).
1314h. Same; licenses (New).
1314i. Same; violations; punishment; confiscation (New).
1330–1. Extradition to and from the United States (New).
1337. Photographic regulations (New).

CANAL ZONE COURTS AND SUBDIVISION OF ZONE

1344–1. Rules of criminal procedure (New).

RETIREMENT OF GOVERNMENT AND RAILROAD

1371d. Annuity on separation from service before becoming eligible for retirement (New).

GENERAL PROVISIONS

§ 1306. Army control in time of war or emergency.

CROSS REFERENCES

Powers and authority conferred by this section not affected by sections 191a–191c of Title 50, War, see section 191b of that title.

§ 1309. Early laws and regulations continued.

CROSS REFERENCES

Photographic regulations, see section 1337 of this title.

§ 1314f. Marihuana; prohibition on production, possession, disposition, etc.

It shall be unlawful for any person to produce, manufacture, compound, possess, sell, give away, deal in, dispense, administer, or transport marihuana in the Canal Zone, or to import marihuana into or export it from the Canal Zone, except under license as provided in section 1314h of this title: *Provided, however,* That nothing in sections 1314f–1314i of this title shall be construed to affect any provision of Title 26, the Internal Revenue Code of the United States, relative to the sending, carriage, transportation, or delivery of marihuana from the Canal Zone into any State, Territory, the District of Columbia, or insular possession of the United States: *And provided further,* That nothing in sections 1314f–1314i of this title shall apply to marihuana aboard vessels which enter and depart from Canal Zone waters without discharging any of such marihuana, or to shipments of marihuana by common carrier in transit through the Canal Zone, even though such marihuana be discharged at a port of the Canal Zone for transshipment. (Oct. 1, 1942, ch. 574, 56 Stat. 763.)

§ 1314g. Same; definitions.

As used in sections 1314f–1314i of this title, the term "marihuana" shall have the meaning now or hereafter ascribed to it in Title 26, the Internal Revenue Code of the United States, and the term "produce" shall mean (a) plant, cultivate, or in any way facilitate the natural growth of marihuana, or (b) harvest and transfer or make use of marihuana. (Oct. 1, 1942, ch. 574, 56 Stat. 763.)

§ 1314h. Same; licenses.

The Governor of the Panama Canal may issue any licenses necessary under the terms of section 1314f of this title to permit such uses of marihuana as are related to its administration to patients by physicians, dentists, veterinary surgeons, and other practitioners, or to research, instruction, or analysis. (Oct. 1, 1942, ch. 574, 56 Stat. 763.)

§ 1314i. Same; violations; punishment; confiscation.

Any person who shall violate any of the provisions of sections 1314f–1314i of this title shall be punished for the first offense by a fine of not more than $100, or by imprisonment in jail for not more than thirty days, or by both, and shall be punished for each subsequent offense by a fine of not more than $500, or by imprisonment in jail for not more than six months, or by both; and any marihuana involved in any violation of sections 1314f–1314i of this title may be seized, and the court may order its confiscation and destruction. (Oct. 1, 1942, ch. 574, 56 Stat. 763.)

§ 1329. Detail of persons to examine accounts, etc.; reports of examination; expenses of persons detailed.

In prescribing regulations under section 1328 of this title the President shall provide that in lieu of furnishing to the General Accounting Office individual detail collection vouchers, two competent persons from the General Accounting Office, designated by the Comptroller General, shall be sent at such time as may be designated by the Comptroller General, to the Canal Zone to examine the accounts and vouchers and verify the submitted schedules of collections, and report in duplicate to the General Accounting Office and the Auditor of the Panama Canal; and such persons shall make such other examination into the accounts of the Panama Canal as may be directed by the Comptroller General, and for all such purposes they shall have access to all records and papers pertaining thereto. Such persons shall be furnished transportation and traveling expenses out of such appropriations for the Panama Canal as may be designated by the Governor. (Mar. 3, 1915, ch. 75, § 3, 38 Stat. 886; June 10, 1921, ch. 18, § 304, 42 Stat. 24.)

§ 1330–1. Extradition to and from the United States.

The provisions of section 591 of Title 18, so far as applicable, shall apply throughout the United States for the arrest and removal therefrom to the Canal Zone of any fugitive from justice charged with the commission of any crime or offense against the United States within the Canal Zone, and shall apply within the Canal Zone for the arrest and removal therefrom to the United States of any fugitive from justice charged with the commission of any crime or offense against the United States. Such fugitive may, by any judge or magistrate of the Canal Zone, and agreeably to the usual mode of process against offenders therein, be arrested and imprisoned or bailed, as the case may be, pending the issuance of a warrant for his removal to the United States, which warrant it shall be the duty of a judge of the district court seasonably to issue, and of the officer or agent of the United States designated for the purpose to execute. Such officer or agent, when engaged in executing such warrant without the Canal Zone, shall have all the powers of a marshal of the United States so far as such powers are requisite for the prisoner's safe keeping and the execution of the warrant. (Dec. 16, 1941, ch. 580, § 2, 55 Stat. 802.)

§ 1336g. Same; small vessels propelled by machinery; registration, certification, and numbering; licensing of operators; fines.

* * * * *

Any person who as owner, hirer, or borrower of any such vessel, shall cause or permit it to be operated in Canal Zone waters in violation of any of the requirements of this section or of the certificate issued hereunder, shall be liable to a fine of not more than $100: *Provided, however,* That this section shall not apply to public vessels of the United States or of

the Republic of Panama, or to tugboats or towboats propelled by steam. (Feb. 16, 1933, ch. 88, § 7, 47 Stat. 812; June 24, 1936, ch. 754, § 8, 49 Stat. 1905.)

§ 1336h. Same; small vessels not propelled by machinery; registration and numbering; fines.

Vessels not more than sixty-five feet in length and not propelled in whole or in part by machinery, shall be registered and numbered, and when numbers have been assigned they shall be displayed in a conspicuous place in prescribed form. Any person who as owner, hirer, or borrower of any such vessel, shall cause or permit it to be operated in Canal Zone waters in violation of any of the requirements of this section shall be liable to a fine of not more than $100. (Feb. 16, 1933, ch. 88, § 8, 47 Stat. 812; June 24, 1936, ch. 754, § 9, 49 Stat. 1906.)

§ 1337. Photographic regulations.

Whenever, in the interests of the protection of the Panama Canal and Canal Zone, the Governor of the Panama Canal shall determine that any part or feature of the Panama Canal, or any area, object, installation, or structure within the Canal Zone, requires protection against the general dissemination of information relative thereto, the Governor is hereby authorized to make, and from time to time alter and amend, regulations prohibiting or restricting:

(a) The making of any photograph, sketch, drawing, map, or graphical representation of, within, or upon any such part or feature of the Panama Canal, or any such area, object, installation, or structure within the Canal Zone; and

(b) The possession of any camera within any area or areas in the Canal Zone which the Governor may designate: *Provided, however,* That no regulation made pursuant to authority contained in this section shall apply to activities of the kind covered by this section which are conducted or performed by persons in the service or employ of the United States in the course of their official duties.

Any person who shall violate any of the rules and regulations established in pursuance of the authority contained in this section shall be punishable by a fine of not more than $1,000, or by imprisonment in jail for not more than one year, or by both. (Dec. 12, 1941, ch. 569, 55 Stat. 798.)

Photographing and sketching defensive installations generally, see sections 45–45d of Title 50, War.

CANAL ZONE COURTS AND SUBDIVISION OF ZONE

§ 1342. Magistrate courts; appointment of magistrates and constables; regulations by President.

MAGISTRATES AND CONSTABLES

EXECUTIVE ORDER NO. 7676

Sections 9 and 12a of Ex. Ord. No. 7676, July 26, 1937, 2 F. R. 1579, as amended by Ex. Ord. No. 8962, Dec. 6, 1941, 6 F. R. 6326 provided:

Section 9. Magistrates, constables and other employees of magistrates' courts; appointment; compensation. There shall be a magistrate, a constable, and such other employees as may be necessary to conduct the business of the magistrates' courts for each of the towns of Balboa and Cristobal, who shall be appointed, and whose compensation shall be fixed, by the Governor; and in the event of the absence or disability of a magistrate, constable, or other employee, the Governor may appoint an additional magistrate, constable, or other employee to serve during such absence or disability.

* * * * *

Section 12a. Duties and bonds of employees of magistrates' courts other than constables. Employees of the magistrates' courts other than constables, appointed by the Governor, shall perform such duties as shall be prescribed by the magistrates, subject to the approval of the Governor, and shall furnish such bonds as the Governor shall in his discretion require.

§ 1344–1. Rules of criminal procedure.

In respect to matters not covered by the Canal Zone Code, the United States District Court for the District of the Canal Zone may adopt rules governing its criminal procedure, not inconsistent with the laws of the United States. (Dec. 16, 1941, ch. 580, § 3, 55 Stat. 803.)

REFERENCES IN TEXT

Canal Zone Code was enacted by act June 19, 1934, ch. 667, 48 Stat. 1122.

§ 1346. Jurisdiction of crimes committed on high seas.

CROSS REFERENCES

Rules of criminal procedure, see section 1344–1 of this title.

RETIREMENT OF GOVERNMENT AND RAILROAD EMPLOYEES

§ 1371a. Automatic separation.

All employees to whom this subchapter applies shall, after reaching the age of sixty-two years and having rendered at least fifteen years of service on the Isthmus of Panama, be automatically separated from the service and retired on the annuity provided for herein; and all salary, pay, or compensation shall cease from that date: *Provided,* That if the Governor of the Panama Canal certifies to the Civil Service Commission that by reason of his efficiency and willingness to remain in the service, the continuance of such employee therein would be advantageous to the service, such employee may be retained for a term not exceeding two years, upon the approval and certification by the Civil Service Commission, and, at the end of the two-year term, by similar approval and certification, be continued for an additional term not exceeding two years: *Provided, however,* That no employee shall be continued in the service beyond the age of retirement for more than four years, except that where the Governor of the Panama Canal certifies, and the Civil Service Commission agrees, that by reason of expert knowledge and special qualifications the continuance of the employee would be advantageous to the service, further extensions of two years may be granted.

On and after July 1, 1932, no employee to whom this subchapter applies who shall have reached the retirement age prescribed for automatic separation from the service, shall be continued in such service, notwithstanding any provision of law or regulation

to the contrary: *Provided,* That the President may, by Executive order, exempt from the provisions of this paragraph any person when, in his judgment, the public interest so requires: *Provided further,* That no person separated from the service who is receiving an annuity under the provisions of this section or section 1371b of this title shall be eligible again to appointment to any appointive office, position, or employment to which this article applies, or under the United States or of the government of the District of Columbia unless the appointing authority determines that he is possessed of special qualifications, in which event payment of his annuity shall be terminated during the period of his appointment; and any such person whose annuity is terminated, shall, upon the termination of his appointment, have his subsequent annuity rights determined under the provisions of this subchapter in effect at the time of such termination: *Provided further,* That this paragraph shall not apply to any person named in any Act of Congress providing for the continuance of such person in the service.

All employees to whom this subchapter applies who would be eligible for retirement from the service upon attaining the age of sixty-two years shall, after attaining the age of sixty years and having rendered at least thirty years' service, computed as provided in section 1371f of this title, be eligible for retirement on an annuity as provided in section 1371e of this title. Retirement under the provisions of this paragraph shall be at the option of the employee, but if such option is not exercised prior to the date upon which the employee would otherwise be eligible for retirement from the service, the provisions of this subchapter with respect to automatic separation from the service shall apply. (As amended July 29, 1942, ch. 536, § 1, 56 Stat. 727.)

AMENDMENTS

1942—Act July 29, 1942, cited to text, among other changes inserted matter relating to annuities.

SAVING CLAUSE

Section 6 of act July 29, 1942, ch. 536, 56 Stat. 728, affecting this section and sections 1371d, 1371e, 1371j, and 1371k, provided: "Except as may be otherwise specifically provided herein, nothing in this Act shall be so construed as to affect any rights of persons separated prior to the effective date of this Act, but all such rights shall continue and may be enforced in the same manner as though this Act had not been made."

§ 1371c. Disability retirement; medical examinations required.

(b) * * *

* * * * *

Every annuitant retired under the provisions of this section, unless the disability for which he was retired be permanent in character, shall at the expiration of one year from the date of such retirement and annually thereafter, until reaching retirement age as defined in section 1371a hereof, be examined under the direction of the Civil Service Commission by a medical officer of the United States, or a duly qualified physician or surgeon, or board of physicians or surgeons designated by the Civil Service Commission for that purpose, in order to determine the nature and degree of the annuitant's disability, if any. If an annuitant shall recover before reaching the age at which he would otherwise have become eligible for retirement and be restored to an earning capacity which would permit him to be appointed to some appropriate position fairly comparable in compensation to the position occupied at the time of retirement, payment of the annuity shall be continued temporarily to afford the annuitant opportunity to seek such available position, but not in any case exceeding one year from the date of medical examination showing such recovery.

If the annuitant shall fail to obtain reemployment through no fault of his own within the one year period in any position included in the provisions of this subchapter, he shall be considered as involuntarily separated from the service as of the date he shall have been retired for disability, and if otherwise eligible, entitled to an annuity under section 1371d of this title to begin at the close of said one year period based on the service rendered prior to his retirement for disability. (As amended Dec. 16, 1941, ch. 584, § 2, 55 Stat. 806.)

AMENDMENTS

1941—Act Dec. 16, 1941, cited to text, substituted "one year" for "ninety-day" and "ninety days" throughout section.

EFFECTIVE DATE

Section 5 of act Dec. 16, 1941, cited to text, provided: "This Act shall take effect on January 1, 1942."

§ 1371d. Annuity on separation from service before becoming eligible for retirement.

(a) Should any employee to whom this subchapter applies, after having served for a total period of not less than five years and before becoming eligible for retirement become separated from the service, such employee shall be paid a deferred annuity beginning at the age of sixty-two years, computed as provided in the first paragraph of section 1371e of this title: *Provided,* That any such person involuntarily separated from the service not by removal for cause on charges of misconduct or delinquency may elect to receive an immediate annuity beginning at the age of fifty-five or at the date of separation from the service if subsequent to that age having a value equal to the present worth of a deferred annuity beginning at the age of sixty-two years, or at age of separation if subsequent to age sixty-two, computed as provided in section 1371e of this title: *Provided further,* That nothing in this subchapter shall be so construed as to prohibit the refund of deductions, deposits, or redeposits made prior to July 29, 1942, with interest thereon, or of any voluntary contributions made under the provisions of section 1371h of this title, as amended, with interest: *And provided further,* That all moneys, except voluntary contributions, so refunded an employee must be redeposited with interest before such employee may derive any annuity benefits based on the service covered by the refund.

(b) Should an annuitant under the provisions of this section be reemployed in a position included in the provisions of this subchapter, the annuity and

any right to an immediate or deferred annuity as provided herein shall cease as of the date of such employment. If such annuitant is reemployed in any position in the service of the United States or the District of Columbia, not within the provisions of this subchapter, annuity payments shall be discontinued during the period of such employment, and resumed in the same amount upon termination of such employment.

(c) Interest shall be allowed on the amount credited to such separated employee's individual account in the retirement fund at 3 per centum compounded on June 30 of each year until the beginning date of annuity. (July 29, 1942, ch. 536, § 2, 56 Stat. 727.)

REPEALS

Former section 1371d as added by act Mar. 2, 1931, ch. 375, § 5, 46 Stat. 1474, was repealed by act July 29, 1942, cited to text.

SAVING CLAUSE

See note under section 1371a of this title.

§ 1371e. Method of computing annuities.

* * * * *

In no case, however, shall the total annuity paid exclusive of that provided in paragraph (4) hereof, be less than an amount equal to the sum of—

The average annual basic salary, pay, or compensation, not to exceed $2,000 per annum, received by the employee during any five consecutive years of allowable service at the option of the employee, multiplied by the number of years of service used in computing the annuity under paragraph (1) hereof, and divided by forty; and the average annual basic salary, pay, or compensation, not to exceed $1,600 per annum, received by the employee during any five consecutive years of allowable service at the option of the employee, multiplied by the number of years of service used in computing the annuity under paragraph (3) hereof, and divided by forty; nor be less than an amount equal to the average annual basic salary, pay, or compensation received by the employee during any five consecutive years of allowable service at the option of the employee, multiplied by the number of years of service, not exceeding thirty-five years, and divided by seventy: *Provided,* That the annuity paid a retiring employee of the Panama Railroad Company in such service on June 30, 1931, shall be an amount equal to 2 per centum of the average annual basic salary, pay, or compensation, not to exceed $5,000 per annum, received by the employee during any five consecutive years of allowable service at the option of the employee, multiplied by the number of years of allowable service rendered prior to July 1, 1931; plus the amount to which the employee is entitled under the provisions of this section, exclusive of paragraph (4), for service rendered subsequent to June 30, 1931: *Provided, however,* That the sum to be used in computing the annuity purchasable under paragraph (2) of this section shall include only contributions made subsequent to June 30, 1931: *And provided further,* That the number of years of service to be used in computing the annuity under paragraphs (1) and (3) of this section shall not exceed the difference between thirty and the number of years of allowable service rendered prior to July 1, 1931.

* * * * *

Any employee retiring under the provisions of section 1371a of this title and sections 715, 715a of Title 5 or section 1371b of this title may at the time of his retirement elect to receive in lieu of the life annuity described herein a reduced annuity payable to him during his life, and an annuity after his death payable to his beneficiary designated by him at the time of his retirement, which designation shall be in writing and filed with the Civil Service Commission. The amount of the annuity of the surviving beneficiary shall be either equal to or 50 per centum of the employee's reduced annuity as the employee shall elect in the writing hereinbefore provided for, and the said annuity shall be payable during the life of the beneficiary, and upon the death of the beneficiary all payments shall cease and no further annuity shall be due and payable. The amounts of the two annuities shall be such that their combined actuarial value on the date of retirement as determined by the Civil Service Commission shall be the same as the actuarial value of the single life increased annuity with forfeiture provided by this section: *Provided,* That no election in lieu of the life annuity provided herein shall become effective in case an employee dies within thirty days after the effective date of retirement and death within such period shall be considered as a death in active service. (As amended Dec. 16, 1941, ch. 584, § 1, 55 Stat. 805; July 29, 1942, ch. 536, § 3, 56 Stat. 727.)

AMENDMENTS

1942—Second par. amended by act July 29, 1942, cited to text, by inserting "nor be less than * * * and divided by seventy", preceding first proviso.

1941—Fifth paragraph was added by act Dec. 16, 1941, cited to text.

EFFECTIVE DATE

Section 5 of act Dec. 16, 1941, cited to text, provided: "This Act shall take effect on January 1, 1942."

SAVING CLAUSE

See note under section 1371a of this title.

§ 1371h. Deductions.

At the option of any employee, to be exercised at any time prior to his retirement, and under such regulations as may be prescribed by the Civil Service Commission, additional sums in multiples of 1 per centum, but not to exceed 20 per centum, of his annual basic salary, pay, or compensation, for any period subsequent to June 30, 1931, may be deducted and withheld, or paid by the employee, and deposited as provided in the first paragraph of this section, which amount together with interest thereon at 3 per centum per annum compounded as of June 30 of each year, shall, at the date of his retirement, be available to purchase, in accordance with such rules and regulations as may be prescribed by the Civil Service Commission, with the approval of the board of actuaries, in addition to the annuity provided by sections 1371–1371p of

this title, an annuity according to the experience of the Canal Zone retirement and disability fund as may from time to time be set forth in the tables of annuity values by the board of actuaries based on an interest rate at 4 per centum. (As amended Dec. 16, 1941, ch. 584, § 2, 55 Stat. 806.)

AMENDMENTS

1941—Second paragraph was added by act Dec. 16, 1941, cited to text.

EFFECTIVE DATE

Section 5 of act Dec. 16, 1941, cited to text, provided: "This Act shall take effect on January 1, 1942."

§ 1371j. Return of amounts deducted from salaries.

(b) In the case of any employee to whom this subchapter applies who shall be transferred to a position not within the purview of this subchapter, or who shall become absolutely separated from the service before he shall have completed an aggregate of five years of service computed in accordance with section 1371f of this title, the amount of deductions from his basic salary, pay, or compensation credited to his individual account, together with interest at 4 per centum compounded on June 30 of each year shall be returned to such employee: *Provided*, That when an employee becomes involuntarily separated from the service, not by removal for cause on charges of misconduct or delinquency before completing five years of creditable service the total amount of deductions from his basic salary, pay, or compensation with interest at 4 per centum compounded on June 30 of each year shall be returned to such employee: *Provided further*, That all deductions from basic salary, pay, or compensation so returned to an employee must, upon reinstatement, retransfer, or reappointment to a position coming within the purview of this subchapter be redeposited with interest at 4 per centum compounded on June 30 of each year before such employee may derive any benefits under this subchapter except as provided in this section, but interest shall not be required covering any period of separation from the service.

* * * * *

(g) The provisions of this section shall be construed to apply to the additional deductions and deposits referred to in the second paragraph of section 1371h of this title as added by section 2 of Act Dec. 16, 1941, ch. 584: *Provided, however*, That under paragraph (a) of this section there shall be no additional deduction of $1 per month or major fraction thereof, on account of said deductions and deposits: *Provided further*, That under paragraphs (b) and (d) of this section, as amended, the interest payable upon return of the deductions and deposits referred to in this paragraph shall be computed at 3 per centum per annum compounded on June 30 of each year: *And provided further*, That under paragraph (b) of this section no part of such deductions and deposits or interest thereon, returned to an employee upon his transfer or separation from the service as provided in this section, shall be required to be redeposited by him as a condition precedent to the receipt by him of benefits under sections 1371–1371p of this title. (As amended Dec. 16, 1941, ch. 584, § 4, 55 Stat. 806; July 29, 1942, ch. 536, § 4, 56 Stat. 728.)

AMENDMENTS

1942—Subsec. (b) amended by act July 29, 1942, cited to text, which struck out former provisions and substituted above in lieu thereof.

1941—Par. (g) was added by act Dec. 16, 1941, cited to text.

1936—Subsecs. (e) and (f) were amended by act June 24, 1936, cited to text.

EFFECTIVE DATE

Section 5 of act Dec. 16, 1941, cited to text, provided "This Act shall take effect on January 1, 1942."

SAVING CLAUSE

See note under section 1371a of this title.

§ 1371k. Payment of annuities.

The term "annuitant" as used in this subchapter shall include any employee who has met all requirements of the subchapter for title and has filed claim therefor, notwithstanding final administrative action was not taken by the Civil Service Commission prior to his death. Nothing in this section shall be so construed as to reduce any benefit otherwise payable. (As amended July 29, 1942, ch. 536, § 5, 56 Stat. 728.)

AMENDMENTS

1942—Last par. added by act July 29, 1942, cited to text.

EFFECTIVE DATE

Act July 29, 1942, cited to text, provided in section 5 thereof that the last paragraph of this section should be effective from January 1, 1940.

SAVING CLAUSE

See note under section 1371a of this title.

Chapter 7.—THE VIRGIN ISLANDS

CIVIL GOVERNMENT FOR VIRGIN ISLANDS

§ 1405c. Transfer of property to Government; application of tonnage duties, navigation laws, etc.; existing powers of United States officers unaffected; sale of property by Secretary of Interior.

EX. ORD. NO. 9170. CERTAIN NAVIGATION LAWS MADE APPLICABLE TO VIRGIN ISLANDS

Ex. Ord. No. 9170, May 21, 1942, 7 F. R. 384, provided in part:

It is ordered that all of the navigation and vessel inspection laws of the United States be, and they are hereby, made applicable to the Virgin Islands of the United States, with the following exceptions:

(1) The coastwise laws of the United States.

(2) The act of Congress approved June 7, 1897 (30 Stat. 96), as amended by the acts of February 19, 1900 (31 Stat. 30), May 25, 1914 (38 Stat. 381), March 1, 1933 (47 Stat. 1417), August 21, 1935 (49 Stat. 668, 669), May 20, 1936 (49 Stat. 1367), and April 22, 1940 (54 Stat. 150).

(3) So much of the vessel inspection laws of the United States as requires the inspection as a passenger vessel of any cargo vessel, foreign or domestic, when carrying more than twelve passengers or persons in addition to the crew.

(4) Federal laws levying tonnage duties, light money, or entrance and clearance fees.

§ 1405s. Executive branch; Governor; appointment; powers and duties generally.

The executive power of the Virgin Islands and of the municipalities thereof shall be vested in an executive officer whose title shall be "the Governor of the

Virgin Islands" and shall be exercised under supervision of the Secretary of the Interior. The Governor shall be appointed by the President, by and with the advice and consent of the Senate, and shall hold office at the pleasure of the President and until his successor is chosen and qualified. The Governor shall reside in the Virgin Islands during his official incumbency. He shall have general supervision and control of all executive and administrative departments, bureaus, and offices of the Government of the Virgin Islands. He shall faithfully execute the laws of the United States applicable to the Virgin Islands, and the laws and ordinances of the Virgin Islands. He may grant pardons and reprieves and remit fines and forfeitures for offenses against the local laws, and may grant respites for all offenses against the applicable laws of the United States until the decision of the President can be ascertained. He may veto any legislation as provided in sections 1405–1406m of this title. He shall commission all officers that he may be authorized to appoint. He may call upon the commanders of the military and naval forces of the United States in the islands, or summon the posse comitatus, or call out the militia, or prevent or suppress violence, invasion, insurrection, or rebellion; and he may, in case of rebellion or invasion, or imminent danger thereof, when the public safety requires it, suspend the privilege of the writ of habeas corpus, or place the islands, or any part thereof, under martial law, until communication can be had with the President and the President's decision thereon made known. He shall annually, and at such other times as the President or the Congress may require, make official report of the transactions of the Government of the Virgin Islands to the Secretary of the Interior, and his said annual report shall be transmitted to the Congress. He shall perform such additional duties and functions as may, in pursuance of law, be delegated to him by the President, or by the Secretary of the Interior. He shall have the power to issue executive regulations not in conflict with any applicable law or ordinance. He may attend or may depute another person to represent him at the meetings of the legislative authorities herein established, and may give expression to his views on any matter before such bodies. (As amended Dec. 26, 1941, ch. 637, 55 Stat. 872.)

AMENDMENTS

1941—Act Dec. 26, 1941, cited to text, amended last sentence, substituting "may", where it first occurs, for "shall".

Chapter 10.—TERRITORIAL PROVISIONS OF A GENERAL NATURE

§ 1490. Application of Constitution and Federal laws to territories.

Section, R. S. § 1891; July 1, 1902, ch. 1369, 32 Stat. 691, was repealed by act Mar. 3, 1933, ch. 202, § 1, 47 Stat. 1428.

TITLE 49.—TRANSPORTATION

Chap. Sec.
13. Interstate Commerce Act, Part IV; Freight Forwarders (New)---------- 1001

Chapter 1.—INTERSTATE COMMERCE ACT, PART 1; GENERAL PROVISIONS AND RAILROAD AND PIPE LINE CARRIERS

Sec.
23. Mandamus to obtain equal facilities for shippers (New).

INTERSTATE COMMERCE ACT

Part IV of the Interstate Commerce Act, constituting chapter 13 of this title, was added by act May 16, 1942, ch. 318, § 1, 56 Stat. 284.

INVESTIGATION OF VARIOUS MODES OF TRANSPORTATION

Title III, part I of act Sept. 18, 1940, ch. 722, §§ 301–306, 54 Stat. 952–954, establishing a Board of Investigation and Research to conduct certain investigations in connection with national transportation problems, was extended to September 18, 1944, by Proc. No. 2559, June 26, 1942, 7 F. R. 4809.

§ 5. Combinations and consolidations of carriers.

(4) It shall be unlawful for any person, except as provided in paragraph (2), to enter into any transaction within the scope of subparagraph (a) thereof, or to accomplish or effectuate, or to participate in accomplishing or effectuating, the control or management in a common interest of any two or more carriers, however such result is attained, whether directly or indirectly, by use of common directors, officers, or stockholders, a holding or investment company or companies, a voting trust or trusts, or in any other manner whatsoever. It shall be unlawful to continue to maintain control or management accomplished or effectuated after the enactment of this amendatory paragraph [1] and in violation of its provisions. As used in this paragraph and paragraph (5), the words "control or management" shall be construed to include the power to exercise control or management. (As amended Sept. 18, 1940, ch. 722, title I, § 7, 54 Stat. 905.)

* * * * *

REFERENCES IN TEXT

"September 18, 1940" in pars. (1), (14), and (16) appeared in act Sept. 18, 1940, cited to text, as "the date this paragraph as amended takes effect", "the date of the enactment of this amendatory section", and "the date this section as amended becomes effective", respectively.

§ 15. Determination of rates, routes, etc.; routing of traffic; disclosures, etc.

REFERENCES IN TEXT

In par. (7), "after Sept. 18, 1940" read "after the date this amendatory provision takes effect" as it appeared in act Sept. 18, 1940, § 10 (c), cited to text.

[1] Paragraph (4), formerly (6), was added by act June 16, 1933, cited to text, and amended by act Sept. 18, 1940, also cited.

§ 20. Reports, records, and accounts of carriers; mandamus; liability of initial carrier for loss, etc.

Common carriers by motor vehicle, application of paragraphs (11) and (12), see section 319 of this title.

§ 23. Mandamus to obtain equal facilities for shippers.

The district courts of the United States shall have jurisdiction upon the relation of any person or persons, firm, or corporation, alleging such violation by a common carrier, of any of the provisions of this chapter and chapters 8, 12, and 13 of this title, as prevents the relator from having interstate traffic moved by said common carrier at the same rates as are charged, or upon terms or conditions as favorable as those given by said common carrier for like traffic under similar conditions to any other shipper, to issue a writ or writs of mandamus against said common carrier, commanding such common carrier to move and transport the traffic, or to furnish cars or other facilities for transportation for the party applying for the writ: *Provided*, That if any question of fact as to the proper compensation to the common carrier for the service to be enforced by the writ is raised by the pleadings, the writ of peremptory mandamus may issue, notwithstanding such question of fact is undetermined, upon such terms as to security, payment of money into the court, or otherwise, as the court may think proper, pending the determination of the question of fact: *Provided*, That the remedy hereby given by writ of mandamus shall be cumulative, and shall not be held to exclude or interfere with other remedies provided by this chapter and chapters 8, 12, and 13 of this title. (Feb. 4, 1887, ch. 104, part I, § 23; Mar. 2, 1889, ch. 382, § 10, 25 Stat. 862; Mar. 3, 1911, ch. 231, § 291, 36 Stat. 1167; May 16, 1942, ch. 318, § 5, 56 Stat. 301.)

CODIFICATION

Section is from section 10 of act Mar. 2, 1899, cited to text, which was renumbered to be section 23 of the Interstate Commerce Act of Feb. 4, 1887, by act May 16, 1942, both of which are also cited. Act Mar. 3, 1911, also cited, conferred upon district courts the powers and duties previously conferred upon circuit courts.

Another section 23 was contained in the Interstate Commerce Act as originally enacted by act Feb. 4, 1887, ch. 104, 24 Stat. 387. Such section appropriated funds for the fiscal year ending June 30, 1888.

§ 27. Short title.

INTERSTATE COMMERCE ACT

Part IV of the Interstate Commerce Act, see section 1001 et seq. of this title.

Chapter 2.—LEGISLATION SUPPLEMENTARY TO "INTERSTATE COMMERCE ACT"

§ 44. Expedition of actions by United States involving general public importance.

In any civil action brought in any district court of the United States under sections 1–7 of Title 15,

chapters 1, 8, and 12 of this title, or any other Acts having a like purpose that hereafter may be enacted, wherein the United States is plaintiff, the Attorney General may file with the clerk of such court a certificate that, in his opinion, the case is of general public importance, a copy of which shall be immediately furnished by such clerk to the senior circuit judge (or in his absence, the presiding circuit judge) of the circuit in which the case is pending (including the District of Columbia). Upon receipt of the copy of such certificate, it shall be the duty of the senior circuit judge or the presiding circuit judge, as the case may be, to designate immediately three judges in such circuit, of whom at least one shall be a circuit judge, to hear and determine such case, and it shall be the duty of the judges so designated to assign the case for hearing at the earliest practicable date, to participate in the hearing and determination thereof, and to cause the case to be in every way expedited. (As amended Apr. 6, 1942, ch. 210, § 1, 56 Stat. 198.)

AMENDMENTS

1942—Act Apr. 6, 1942, cited to text, amended section generally.

Same provisions as those of this section also constitute section 28 of Title 15, Commerce and Trade.

PENDING CASES, EFFECT OF AMENDMENT

Section 2 of act Apr. 6, 1942, cited to text, provided as follows: "The amendment made by section 1 of this Act (amending Title 15, § 28, and Title 49, § 44) shall not apply to any case with respect to which the Attorney General has filed a certificate prior to the date of the enactment of this Act and in which the court has already been constituted."

CROSS REFERENCES

Single judge's powers in action in three-judge district court for interlocutory injunction and final hearing under this section, see section 792 of Title 28, Judicial Code and Judiciary.

§ 49. Mandamus to obtain equal facilities for shippers.

CODIFICATION

Section has been transferred to and is set out as section 23 of this title in accordance with act May 16, 1942, ch. 318, § 5, 56 Stat. 301.

§ 66. Same; payment for transportation for Government; deduction of overpayments.

CODIFICATION

Former section 66, act Sept. 18, 1940, ch. 722, title III, § 321, 54 Stat. 954, is now section 65 of this title.

CROSS REFERENCES

General provisions relating to liability of certifying officers for overpayments, see section 82c of Title 31, Money and Finance.

§ 67.

CODIFICATION

Former section 67, act Sept. 18, 1940, ch. 722, title III, § 322, 54 Stat. 955, is now section 66 of this title.

Chapter 6.—AIR COMMERCE

PUBLIC AIRPORTS

§ 211. Lease of contiguous public lands for public airports; authority of Secretary of the Interior.

The Secretary of the Interior is authorized, in his discretion and under such regulations as he may prescribe, to lease for use as a public airport any contiguous public lands, unreserved and unappropriated, not to exceed two thousand five hundred and sixty acres in area, subject to valid rights in such lands under the public-land laws. (As amended Aug. 16, 1941, ch. 354, 55 Stat. 621.)

AMENDMENTS

1941—Act Aug. 16, 1941, cited to text, amended section by striking out words "not to exceed six hundred and forty acres in area" and inserting in lieu thereof "not to exceed two thousand five hundred and sixty acres in area."

INTERNATIONAL TECHNICAL COMMITTEE OF AERIAL LEGAL EXPERTS

§ 231. Annual appropriation for expenses of participation by United States.

LATER SIMILAR PROVISIONS

Subsequent annual appropriation acts: June 28, 1941, ch. 258, title I, 55 Stat. 272.

NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS

§ 241. Advisory Committee for Aeronautics; establishment and duties.

OVERTIME PAY OF CERTAIN FIELD EMPLOYEES

Act Feb. 10, 1942, ch. 57, 56 Stat. 88, provided as follows:

"[Sec. 1.] Compensation for employment in excess of forty hours in any administrative workweek computed at a rate of one and one-half times the regular rate is hereby authorized to be paid hereafter, under such regulations as the President may prescribe, to those employees in the field service of the National Advisory Committee for Aeronautics whose overtime services are essential to the national defense program and whose duties are determined by the President to be comparable to the duties of those employees of the War Department, the Navy Department, and the Coast Guard, for whom overtime compensation is authorized under existing law and regulations: *Provided*, That in determining the overtime compensation of per annum employees the base pay for one day shall be considered to be one three-hundred-and-sixtieth of the respective per annum salaries.

"Sec. 2. The provisions of this Act shall be effective during the national emergency declared by the President on September 8, 1939, to exist, and shall terminate June 30, 1943, unless the Congress shall otherwise provide."

Chapter 8.—INTERSTATE COMMERCE ACT, PART II; MOTOR CARRIERS

INTERSTATE COMMERCE ACT

Part IV of the Interstate Commerce Act, constituting chapter 13 of this title, was added by act May 16, 1942, ch. 318, § 1, 56 Stat. 284.

§ 301. Short title.

INTERSTATE COMMERCE ACT

Part IV of the Interstate Commerce Act, see section 1001 et seq. of this title.

§ 302. Application of provisions.

* * * * *

(c) Notwithstanding any provision of this section or of section 303 of this title, the provisions of this chapter, except the provisions of section 304 of this title relative to qualifications and maximum hours of service of employees and safety of operation and equipment, shall not apply—

(1) to transportation by motor vehicle by a carrier by railroad subject to chapter 1 of this title, or by a water carrier subject to chapter 12 of this title, or by a freight forwarder subject to chapter 13 of

this title, incidental to transportation or service subject to such parts, in the performance within terminal areas of transfer, collection, or delivery services; but such transportation shall be considered to be and shall be regulated as transportation subject to chapter 1 of this title when performed by such carrier by railroad, as transportation subject to chapter 12 of this title, when performed by such water carrier, and as transportation or service subject to chapter 13 of this title when performed by such freight forwarder;

(2) to transportation by motor vehicle by any person (whether as agent or under a contractual arrangement) for a common carrier by railroad subject to chapter 1 of this title, an express company subject to chapter 1 of this title, a motor carrier subject to this chapter, a water-carrier subject to chapter 12 of this title, or a freight forwarder subject to chapter 13 of this title, in the performance within terminal areas of transfer, collection, or delivery service; but such transportation shall be considered to be performed by such carrier, express company, or freight forwarder as part of, and shall be regulated in the same manner as, the transportation by railroad, express, motor vehicle, or water, or the freight forwarder transportation or service, to which such services are incidental. (As amended May 16, 1942, ch. 318, § 2, 56 Stat. 300.)

AMENDMENTS

1942—Subsec. (c) was amended by act May 16, 1942, cited to text.

§ 304. Powers and duties of commission.

* * * * *

(e) Powers of Commission in case of emergency.

The Commission shall have authority with respect to motor carriers, to be exercised under similar circumstances and procedure, equivalent to the authority it has with respect to other carriers under section 1 (15) of this title, and shall have authority, to the extent necessary to facilitate the prosecution of the war and not in contravention of State laws and regulations with respect to sizes and weights of motor vehicles, to make reasonable directions with respect to equipment, service, and facilities of motor carriers, and to require the joint use of equipment, terminals, warehouses, garages, and other facilities; and motor carriers shall be subject to the same penalties for failure to comply with action taken by the Commission under this paragraph as other carriers for failure to comply with action taken by the Commission under section 1 (15) of this title.

(f) Change, suspension, and waiver of orders, licenses, etc.

Notwithstanding any other applicable provision of this chapter and chapters 1 and 12 of this title, to the extent that it may be in the public interest, the Commission may modify, change, suspend or waive any order, certificate, permit, license, rule, or regulation issued under this chapter. (As amended Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title I, § 101, 56 Stat. 176.)

AMENDMENTS

1942—Subsecs. (e) and (f) were added by act Mar. 27, 1942, cited to text.

EXPIRATION OF ACT MAR. 27, 1942

Expiration of wartime amendments by act Mar. 27, 1942, cited to text, and restoration of prior provisions, see section 645 of Appendix to Title 50, War.

§ 305a. Joint Board, transportation requests.

REPEATED.—Act Apr. 5, 1941, ch. 40, § 1, 55 Stat. 114; act June 27, 1942, ch. 450, § 1, 56 Stat. 413.

§ 310a. Temporary authority.

(a) To enable the provision of service for which there is an immediate and urgent need to a point or points or within a territory having no carrier service capable of meeting such need, the Commission may, in its discretion and without hearings or other proceedings, grant temporary authority for such service by a common carrier or a contract carrier by motor vehicle, as the case may be. Such temporary authority, unless suspended or revoked for good cause, shall be valid for such time as the Commission shall specify, and shall create no presumption that corresponding permanent authority will be granted thereafter. (As amended Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title I, § 102, 56 Stat. 177.)

AMENDMENTS

1942—Subsec. (a) were amended by act Mar. 27, 1942, cited to text, which struck out "but for not more than an aggregate of one hundred and eighty days" after "specify" in second sentence.

EXPIRATION OF ACT MAR. 27, 1942

Expiration of wartime amendments by act Mar. 27, 1942, cited to text, and restoration of prior provisions, see section 645 of Appendix to Title 50, War.

§ 319. Application of section 20 (11) and (12) of this title to common carriers by motor vehicle.

The provisions of section 20 (11) and (12) of this title, together with such other provisions of chapter 1 of this title (including penalties) as may be necessary for the enforcement of such provisions, shall apply with respect to common carriers by motor vehicle with like force and effect as in the case of those persons to which such provisions are specifically applicable. (As amended May 16, 1942, ch. 318, § 3, 56 Stat. 300; Aug. 7, 1942, ch. 552, § 1, 56 Stat. 746.)

AMENDMENTS

1942—Act Aug. 7, 1942, cited to text, amended section by inserting "part I" which is translated herein as "this title."

Act May 16, 1942, cited to text, amended section to read as follows: "The provisions of section 20 (11) and (12) of this title, together with such other provisions of chapter 1 of this title (including penalties) as may be necessary for the enforcement of such provisions, shall apply with respect to common carriers by motor vehicle with like force and effect as in the case of those persons to which such provisions are specifically applicable."

As originally enacted by act Aug. 9, 1935, cited to text, section read: "The provisions of section 20 (11) of this title shall apply with like force and effect to receipts or bills of lading of common carriers by motor vehicle."

Chapter 9.—CIVIL AERONAUTICS ACT

SUBCHAPTER II.—ORGANIZATION OF BOARD

Sec.

422a. Compensation for members of Civil Aeronautics Board and Administrator of Civil Aeronautics (New).

SUBCHAPTER II.—ORGANIZATION OF BOARD

§ 422a. Compensation for members of Civil Aeronautics Board and Administrator of Civil Aeronautics.

The salaries of the members of the Civil Aeronautics Board and the Administrator of Civil Aeronautics shall be at the rate of $10,000 each per annum. (June 28, 1941, ch. 258, title II, 55 Stat. 282.)

CODIFICATION

This section is not a part of the Civil Aeronautics Act of 1938, which constituted the bulk of this chapter.

SUBCHAPTER IV.—AIR CARRIER ECONOMIC REGULATION

§ 481. Certificate of public convenience and necessity.

WARTIME INCREASE OF PILOTS' FLYING HOURS

Act April 29, 1942, ch. 266, 56 Stat. 265, provided as follows:

"[SEC. 1.] The maximum flying hours in interstate air transportation prescribed by paragraph (1) of section 401 (*l*) of the Civil Aeronautics Act of 1938, as amended (Title 49, § 481 (*l*) (1)), shall be one hundred hours of flying per month: *Provided*, That, to the extent the Civil Aeronautics Board finds, after consultation with the Secretary of War and the Secretary of the Navy or their designated representatives, that the maximum hereinabove prescribed is not required by reasons of the military needs of the armed forces of the United States, the Board may fix, from time to time, by regulation applicable to one or more air carriers, the maximum flying hours at less than one hundred hours: *Provided further*, That the Board, in accordance with such procedure as it may prescribe, may authorize the maximum flying hours hereinabove provided for to be exceeded to the extent necessary to complete a particular flight for military purposes.

"SEC. 2. Every air carrier shall comply with the provisions of this Act and the regulations fixed by the Board hereunder. The powers of the Civil Aeronautics Board with respect to the enforcement of the Civil Aeronautics Act (Title 49, § 401 et seq.) shall be available to it in the enforcement of this Act, and the penalties prescribed in section 902 (a) of that Act (Title 49, § 622 (a) shall be applicable to violations of this Act or any regulation issued thereunder.

"SEC. 3. This Act shall remain in force during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President may designate."

§ 492. Pooling and other agreements.

* * * * *

(b) The Authority shall by order disapprove any such contract or agreement, whether or not previously approved by it, that it finds to be adverse to the public interest, or in violation of this chapter, and shall by order approve any such contract or agreement, or any modification or cancelation thereof, that it does not find to be adverse to the public interest, or in violation of this chapter; except that the Authority may not approve any contract or agreement between an air carrier not directly engaged in the operation of aircraft in air transportation and a common carrier subject to chapters 1, 8, 12, and 13 of this title governing the compensation to be received by such common carrier for transportation services performed by it. (As amended May 16, 1942, ch. 318, § 4 (b), 56 Stat. 301.)

AMENDMENTS

1942—Subsec. (b) was amended by act May 16, 1942, cited to text.

SUBCHAPTER X.—PROCEDURE

§ 643. Joint boards.

* * * * *

(b) Air carriers may establish reasonable through service and joint rates, fares, and charges with other common carriers; except that with respect to transportation of property, air carriers not directly engaged in the operation of aircraft in air transportation (other than companies engaged in the air express business) may not establish joint rates or charges, under the provisions of this subsection, with common carriers subject to chapters 1, 8, 12, and 13 of this title. In case of through service by air carriers and common carriers subject to chapters 1 or 8 of this title, it shall be the duty of the carriers parties thereto to establish just and reasonable joint rates, fares, or charges and just and reasonable classifications, rules, regulations, and practices affecting such joint rates, fares, or charges, or the value of the service thereunder, and just, reasonable, and equitable divisions of such joint rates, fares, or charges as between the carriers participating therein. Any air carrier, and any common carrier subject to said chapters, which is participating in such through service and joint rates, fares, or charges, shall include in its tariffs, filed with the Board or the Interstate Commerce Commission, as the case may be, a statement showing such through service and joint rates, fares, or charges. (As amended May 16, 1942, ch. 318, § 4 (a), 56 Stat. 300.)

* * * * *

AMENDMENTS

1942—Subsec. (b), first sentence, was amended by act May 16, 1942, cited to text.

Chapter 10.—TRAINING OF CIVIL AIRCRAFT PILOTS

§ 752. Training programs; rules and regulations; racial, etc., discrimination; facilities and personnel.

The Civil Aeronautics Authority is authorized, within the limits of available appropriations made by the Congress, to train civilian pilots and technicians and mechanics or to conduct programs for such training, including studies and researches as to the most desirable qualifications for aircraft pilots and technicians and mechanics. Such training or programs shall be conducted pursuant to such regulations as such Administrator may from time to time prescribe, including regulations requiring students participating therein to maintain appropriate insurance and to pay such laboratory or other fees for ground-school training, not exceeding $40 per student, as the Administrator may deem necessary or desirable: *Provided*, That in the administration of this chapter, none of the benefits of training or programs shall be denied on account of race, creed, or color. Such training or programs may be carried out either through the use of the facilities and personnel of the Office of Administrator of Civil Aeronautics or by contracts with educational institutions or other persons (as defined in section 401 (27) of this title). (As amended July 24, 1942, ch. 522, 56 Stat. 704.)

AMENDMENTS

1942—Act July 24, 1942, cited to text, substituted "Civil Aeronautics Authority" for "Administrator of Civil Aeronautics" and added "and technicians and mechanics" to first sentence.

Chapter 12.—INTERSTATE COMMERCE ACT, PART III; WATER CARRIERS

INTERSTATE COMMERCE ACT

Part IV of the Interstate Commerce Act, constituting chapter 13 of this title, was added by act May 16, 1942, ch. 318, § 1, 56 Stat. 284.

§ 901. Short title.

INTERSTATE COMMERCE ACT

Part IV of the Interstate Commerce Act, see section 1001 et seq. of this title.

§ 911. Temporary operation

(a) To enable the provision of service for which there is an immediate and urgent need to a point or points or within a territory having no carrier service capable of meeting such need, the Commission may, in its discretion and without hearings or other proceedings, grant temporary authority for such service by a common carrier by water or a contract carrier by water, as the case may be. Such temporary authority shall be valid for such time as the Commission shall specify, and shall create no presumption that corresponding permanent authority will be granted thereafter. (As amended Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title I, § 103, 56 Stat. 177.)

* * * * *

AMENDMENTS

1942—Subsec. (a) was amended by act Mar. 27, 1942, cited to text, which struck out "but for not more than an aggregate of one hundred and eighty days" after "specify" in second sentence.

EXPIRATION OF ACT MARCH 27, 1942

Expiration of wartime amendments by act Mar. 27, 1942, cited to text, and restoration of prior provisions, see section 645 of Appendix to Title 50, War.

Chapter 13.—INTERSTATE COMMERCE ACT, PART IV; FREIGHT FORWARDERS (New)

Sec.

1001. Short title.
1002. Definitions and exemptions.
1003. General powers and duties of Commission.
1004. Rates, charges, and practices.
1005. Tariffs of freight forwarders.
1006. Commission's authority over rates and practices.
1007. Motor carrier rates applicable to small parcel forwarding.
1008. Authority for assembling and distribution rates.
1009. Adjustment period pending establishment of assembling and distribution rates.
1010. Permits.
1011. Relationships between freight forwarders and other persons.
1012. Accounts, records, and reports.
1013. Bills of lading and delivery of property.
1014. Collection of rates and charges.
1015. Allowances to shippers for transportation service.
1016. Notices, orders, and service of processes.
1017. Enforcement and procedure.
1018. Carriers the services of which freight forwarders may utilize.
1019. Liability for past acts and omissions.
1020. Special powers during time of war or other emergency.
1021. Unlawful acts and penalties.
1022. Separability of provisions.

§ 1001. Short title.

This chapter may be cited as part IV of the Interstate Commerce Act. (Feb. 4, 1887, ch. 104, part IV, § 401, as added May 16, 1942, ch. 318, § 1, 56 Stat. 284.)

INTERSTATE COMMERCE ACT

Act Sept. 18, 1940, ch. 722, title I, § 1, 54 Stat. 899, amended the Interstate Commerce Act, which constitutes chapters 1, 8, 12, and 13 of this title, by inserting before Part I thereof (chapter 1 of this title) the following provision entitled "Short Title": "This Act may be cited as the Interstate Commerce Act."

Parts I, II, and III of the Interstate Commerce Act, see sections 1 et seq., 301 et seq., and 901 et seq., respectively, of this title.

EFFECTIVE DATE OF CHAPTER

Section 6 of act May 16, 1942, cited to text of sections of this chapter, provided as follows: "Part IV of the Interstate Commerce Act (Title 49, § 1001 et seq.) shall take effect on the date of enactment of this Act, except that section 405 (Title 49, § 1005) shall take effect sixty days after the date of enactment of this Act, and sections 404, 406, 413, 414, and 417 (Title 49, §§ 1004, 1006, 1013, 1014, and 1017, respectively), shall take effect ninety days after the date of enactment of this Act: *Provided, however,* That the Interstate Commerce Commission shall, if found by it to be necessary or advisable in the public interest, by general or special order, postpone the taking effect of any of the provisions of this part to such time, but not beyond the 1st day of September 1942, as the Commission shall prescribe."

§ 1002. Definitions and exemptions.

(a) For the purposes of this chapter—

(1) The term "person" includes an individual, firm, partnership, corporation, company, association, or joint-stock association, and includes a trustee, receiver, assignee, or personal representative thereof.

(2) The term "Commission" means the Interstate Commerce Commission.

(3) The term "State" means a State of the United States or the District of Columbia.

(4) The term "United States" means the States of the United States and the District of Columbia.

(5) The term "freight forwarder" means any person which (otherwise than as a carrier subject to chapter 1, 8, or 12 of this title) holds itself out to the general public to transport or provide transportation of property, or any class or classes of property, for compensation, in interstate commerce, and which, in the ordinary and usual course of its undertaking, (A) assembles and consolidates or provides for assembling and consolidating shipments of such property, and performs or provides for the performance of break-bulk and distributing operations with respect to such consolidated shipments, and (B) assumes responsibility for the transportation of such property from point of receipt to point of destination, and (C) utilizes, for the whole or any part of the transportation of such shipments, the services of a carrier or carriers subject to chapter 1, 8, or 12 of this title.

(6) The term "interstate commerce" means transportation (A) between a point in a State and a point in another State, whether or not such transportation takes place wholly within the United States; (B) between points within the same State but through any place outside thereof; or (C) from or to any point in the United States to or from any point out-

side thereof, but only insofar as such transportation takes place within the United States.

(7) The term "service subject to this chapter" means any or all of the service in connection with the transportation in interstate commerce which any person undertakes to perform or provide as a freight forwarder, or which such person is authorized or required by or under the authority of this part to perform or provide; but such term shall not include that part of the undertaking of any such person for the performance of which the services of an air carrier subject to sections 401–681 of this title are utilized, or for the performance of which transportation by motor vehicle exempted under the provisions of section 303 (b) (7a) of this title is utilized.

(8) Wherever reference is made to control (in referring to a relationship between any person or persons and another person or persons), such reference shall be construed to include actual as well as legal control, whether maintained or exercised through or by reason of the method of or circumstances surrounding organization or operation, through or by common directors, officers, or stockholders, a voting trust or trusts, a holding or investment company or companies, or through or by any other direct or indirect means; and to include the power to exercise control.

(b) The provisions of this chapter shall not apply (1) to service performed by or under the direction of a cooperative association, as defined in sections 1141–1141d and 1141e–1141j of Title 12, or by a federation of such cooperative associations, if such federation possesses no greater powers or purposes than cooperative associations so defined, or (2) where the property with respect to which service is performed consists of ordinary livestock, fish (including shellfish), agricultural commodities (not including manufactured products thereof), or used household goods, if the person performing such service engages in service subject to this chapter with respect to not more than one of the classifications of property above specified.

(c) The provisions of this chapter shall not be construed to apply (1) to the operations of a shipper, or a group or association of shippers, in consolidating or distributing freight for themselves or for the members thereof, on a nonprofit basis, for the purpose of securing the benefits of carload, truckload, or other volume rates, or (2) to the operations of a warehouseman or other shippers' agent, in consolidating or distributing pool cars, whose services and responsibilities to shippers in connection with such operations are confined to the terminal area in which such operations are performed. (Feb. 4, 1887, ch. 104, part IV, § 402, as added May 16, 1942, ch. 318, § 1, 56 Stat. 284.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1003. General powers and duties of Commission.

(a) It shall be the duty of the Commission to administer the provisions of this chapter, and to that end it shall have the authority to make and amend such rules and regulations and to issue such orders as may be necessary to carry out its provisions.

(b) The Commission shall have authority to establish reasonable requirements with respect to continuous and adequate service.

(c) The Commission shall have authority to prescribe reasonable rules and regulations governing the filing of surety bonds, policies of insurance, qualifications as a self-insurer, or other securities or agreements, in such reasonable amount as the Commission may require, to be conditioned to pay, within the amount of such surety bonds, policies of insurance, qualifications as a self-insurer, or other securities or agreements, for loss of or damage to property with respect to which a freight forwarder performs service subject to this chapter.

(d) The Commission shall have authority to prescribe reasonable rules and regulations governing the filing of surety bonds, policies of insurance, qualifications as a self-insurer, or other securities or agreements, in such reasonable amount as the Commission may require, conditioned to pay, within the amount of such surety bonds, policies of insurance, qualifications as a self-insurer, or other securities or agreements, any final judgment recovered against a freight forwarder on account of bodily injuries to or death of any person, or loss of or damage to property (except property referred to in subsection (c) of this section), resulting from the negligent operation, maintenance, or use of motor vehicles operated by or under the direction and control of such freight forwarder, in service subject to this chapter, in the performance of transfer, collection, or delivery services.

(e) The Commission shall have authority, for purposes of the administration of the provisions of this chapter, to inquire into and report on the management of the business of freight forwarders, and to inquire into and report on the management of the business of persons controlling, controlled by, or under a common control with freight forwarders, to the extent that the business of such persons is related to the management of the business of one or more such freight forwarders, and the Commission shall keep itself informed as to the manner and method in which the same are conducted. The Commission may obtain from such freight forwarders and persons such information as the Commission deems necessary to carry out the provisions of this chapter; and may transmit to Congress from time to time, such recommendations (including recommendations as to additional legislation) as the Commission may deem necessary.

(f) The Commission may investigate, either upon complaint or upon its own initiative, whether any freight forwarder has failed to comply with any provision of this chapter or with any order, rule, regulation, or requirement issued or established pursuant thereto, and, after notice and hearing, take appropriate action to compel compliance therewith. Whenever the Commission is of opinion that any complaint does not state reasonable grounds for action on its part, it may dismiss such complaint. (Feb.

4, 1887, ch. 104, part IV, § 403, as added May 16, 1942, ch. 318, § 1, 56 Stat. 285.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1004. Rates, charges, and practices.

(a) It shall be the duty of every freight forwarder to provide and furnish, upon reasonable request therefor, the service subject to this chapter covered by its permit issued under this chapter, and to establish, observe, and enforce just and reasonable rates and charges therefor and just and reasonable classifications, regulations, and practices relating thereto and to the issuance, form, and substance of receipts and bills of lading, the manner and method of presenting, marking, packing, and delivering property for transportation in service subject to this chapter, the facilities for such transportation, and all other matters relating to or connected with such transportation, and every unjust or unreasonable rate, charge, classification, regulation, or practice is prohibited and declared unlawful.

(b) It shall be unlawful for any freight forwarder, in service subject to this chapter, to make, give, or cause any undue or unreasonable preference or advantage to any particular person, port, port district, gateway, transit point, locality, region, district, territory, or description of traffic in any respect whatsoever; or to subject any particular person, port, port district, gateway, transit point, locality, region, district, territory, or description of traffic to any unjust discrimination or any undue or unreasonable prejudice or disadvantage in any respect whatsoever: *Provided*, That this subsection shall not be construed to apply to discriminations, prejudice, or disadvantage to the traffic of any carrier of whatever description.

(c) It shall be unlawful for any common carrier subject to chapter 1, 8, or 12 of this title to make, give, or cause any undue or unreasonable preference or advantage to any freight forwarder, whether or not such freight forwarder is controlled by such carrier, in any respect whatsoever; or to subject any freight forwarder, whether or not such freight forwarder is controlled by such carrier, to any undue or unreasonable prejudice or disadvantage in any respect whatsoever.

(d) Nothing in this chapter shall be construed to prohibit any freight forwarder from entering into an agreement with another freight forwarder for the joint loading of traffic between points in transportation subject to this chapter, except that the Commission may cancel, suspend, or require the modification of any such agreement which it finds, after reasonable opportunity for hearing, to be inconsistent with the national transportation policy declared in the Interstate Commerce Act. (Feb. 4, 1887, ch. 104, part IV, § 404, as added May 16, 1942, ch. 318, § 1, 56 Stat. 286.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

NATIONAL TRANSPORTATION POLICY

Declaration of national transportation policy, see note preceding section 1001 of this title.

§ 1005. Tariffs of freight forwarders.

(a) Every freight forwarder shall file with the Commission and print, and keep open to public inspection, tariffs showing its rates and charges for service subject to this chapter, and all classifications, rules, regulations, and practices with respect thereto. Such tariffs shall become effective only after thirty days' notice, and shall plainly state the points between which property will be transported, the classification of property, and, separately, all terminal charges, or other charges which the Commission shall require to be so stated, all privileges or facilities granted or allowed, and any rules or regulations which in anywise change, affect, or determine any part or the aggregate of such rates or charges, or the value of the service rendered to the shipper or consignee.

(b) All rates and charges of freight forwarders for service subject to this chapter shall be stated in lawful money of the United States. The Commission shall by regulations prescribe the form and manner in which the tariffs to which this section applies shall be published, filed, and posted; and the Commission is authorized to reject any tariff filed with it which is not in accordance with this section and with such regulations. Any tariff so rejected by the Commission shall be void and its use shall be unlawful.

(c) No freight forwarder shall charge or demand or collect or receive a greater or less or different compensation for or in connection with service subject to this chapter than the rates or charges specified therefor in its tariffs lawfully in effect; and no freight forwarder shall refund or remit in any manner or by any device any portion of the rates or charges so specified, or extend to any person any privileges or facilities in connection with such service and affecting the value thereof except such as are specified in its tariffs: *Provided*, That the provisions of section 22 of this title (relating to transportation free or at reduced rates), insofar as such provisions relate to transportation or service in the case of property, shall apply with respect to freight forwarders, in the performance of service subject to this chapter, with like force and effect as in the case of the persons and service to which such provisions are specifically applicable.

(d) No change shall be made in any rate, charge, classification, regulation, or practice specified in any effective tariff of a freight forwarder for or in connection with service subject to this chapter, except after thirty days' notice of the proposed change, filed and posted in accordance with this section. Such notice shall plainly state the change proposed to be made and the time when such change will take effect. The Commission may, in its discretion and for good cause shown, allow changes upon notice less than that herein specified, or modify the requirements of this section with respect to posting and filing of tariffs, either in particular instances or by general order applicable to special circumstances or conditions.

(e) No freight forwarder shall engage in service subject to this chapter unless the rates and charges for such service have been filed and published in accordance with the provisions of this section. (Feb. 4, 1887, ch. 104, part IV, § 405, as added May 16, 1942, ch. 318, § 1, 56 Stat. 287.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1006. Commission's authority over rates and practices.

(a) Any person may make complaint in writing to the Commission that anything done or omitted to be done by any freight forwarder is or will be in violation of this chapter. Every complaint shall state fully the facts complained of and the reasons for such complaint. If such freight forwarder shall not satisfy the complaint within a time specified by the Commission, or there shall be any reasonable ground for investigating said complaint, it shall be the duty of the Commission to investigate the matters complained of in such manner and by such means as it shall deem proper.

(b) Whenever, after hearing, upon complaint or in an investigation on its own initiative, the Commission shall be of opinion that any rate or charge demanded, charged, or collected for service subject to this chapter, or any classification, regulation, or practice relating thereto, is or will be unjust or unreasonable or unjustly discriminatory, or unduly preferential or prejudicial, or otherwise in violation of any provision of this chapter, it shall determine and prescribe the lawful rate or charge or the maximum or minimum, or maximum and minimum, rate or charge thereafter to be observed, or the lawful classification, regulation, or practice thereafter to be made effective.

(c) In any proceeding to determine the justness or reasonableness of any rate or charge of any freight forwarder, for service subject to this chapter, there shall not be taken in consideration or allowed as evidence or elements of value of the property of such forwarder either goodwill, earning power, or the permit under which such forwarder is operating; and in applying for and receiving a permit under this chapter any such forwarder shall be deemed to have agreed to the provisions of this subsection on its own behalf and on behalf of all transferees of such permit.

(d) In the exercise of its power to prescribe just and reasonable rates and charges of freight forwarders, and classifications, regulations, and practices relating thereto, the Commission shall give due consideration, among other factors, to the inherent nature of freight forwarding; to the effect of rates upon the movement of traffic by the freight forwarders for which the rates and charges are prescribed; to the need, in the public interest, of adequate and efficient freight-forwarder service at the lowest cost consistent with the furnishing of such service; and to the need of revenues sufficient to enable freight forwarders, under honest, economical, and efficient management, to provide such service.

(e) Whenever there shall be filed with the Commission, under this chapter, any tariff stating a new rate, charge, classification, regulation, or practice, the Commission may upon complaint or upon its own initiative at once, and, if it so orders, without answer or other formal pleading, but upon reasonable notice, enter upon an investigation concerning the lawfulness of such rate, charge, classification, regulation, or practice, and, pending such hearing and the decision thereon, the Commission, by filing with such tariff and delivering to the freight forwarder affected thereby, a statement in writing of its reasons for such suspension, may from time to time suspend the operation of such tariff and defer the use of such rate, charge, classification, regulations, or practice, but not for a longer period than seven months beyond the time when it would otherwise go into effect; and after hearing, whether completed before or after the rate, charge, classification, regulation, or practice goes into effect, the Commission may make such order with reference thereto as would be proper in a proceeding instituted after such rate, charge, classification, regulation, or practice had become effective. If the proceeding shall not have been concluded and an order made within the period of suspension, the proposed rate, charge, classification, regulation, or practice shall go into effect at the end of such period: *Provided, however,* That, subject to section 1005 (b), this subsection shall not apply to any initial tariff filed prior to the expiration of ninety days after May 16, 1942. At any hearing involving a change in a rate, charge, or classification, or in a rule, regulation, or practice, the burden of proof shall be upon the freight forwarder to show that the proposed changed rate, charge, classification, rule, regulation, or practice is just and reasonable.

(f) Whenever in any investigation under this chapter, or in an investigation instituted upon petition of the freight forwarder concerned, which petition is hereby authorized to be filed, there shall be brought in issue any rate, charge, classification, regulation, or practice of any freight forwarder, made or imposed by authority of any State, the Commission, before proceeding to hear and dispose of such issue, shall cause the State or States interested to be notified of the proceeding. The Commission may confer with the authorities of any State having regulatory jurisdiction over the class of persons subject to this chapter, with respect to the relationship between rate structures and practices of such persons subject to the jurisdiction of such State bodies and of the Commission; and to that end the Commission is authorized, under rules to be prescribed by it, to hold joint hearings with any such State regulatory bodies upon any matters wherein the Commission is empowered to act and where the rate-making authority of a State is or may be affected by the action taken by the Commission. The Commission is also authorized to avail itself of the cooperation, services, records, and facilities of such State authorities in the enforcement of any provision of this chapter. Whenever in any such investigation the Commission, after full hearing, finds that any such rate, charge, classification, regulation, or practice causes any undue or unreasonable advantage, preference, or prejudice as between persons or localities in intrastate

commerce on the one hand and interstate commerce on the other hand, or any undue, unreasonable, or unjust discrimination against interstate commerce, which is hereby forbidden and declared to be unlawful, it shall prescribe the rate or charge, or the maximum or minimum, or maximum and minimum, thereafter to be charged, and the classification, regulation, or practice thereafter to be observed, in such manner as, in its judgment, will remove such advantage, preference, prejudice, or discrimination. Such rates, charges, classifications, regulations, and practices shall be observed while in effect by the freight forwarders parties to such proceeding affected thereby, the law of any State or the decision or order of any State authority to the contrary notwithstanding. (Feb. 4, 1887, ch. 104, part IV, § 406, as added May 16, 1942, ch. 318, § 1, 56 Stat. 288.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1007. Motor carrier rates applicable to small parcel forwarding.

In the establishment of rates or charges, classifications, rules, or regulations by common carriers by motor vehicle subject to chapter 8 of this title, consideration may be given to the type of property tendered for transportation by any freight forwarder engaged in service with respect to parcels which do not exceed seventy pounds in weight or one hundred inches in length and girth combined, with a view to affording, in the case of such transportation, rates or charges as low as may be consistent with the receiving of reasonably adequate compensation by the carriers transporting such property. (Feb. 4, 1887, ch. 104, part IV, § 407, as added May 16, 1942, ch. 318, § 1, 56 Stat. 289.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1008. Authority for assembling and distribution rates.

Nothing in this chapter and chapters 1, 8, and 12 of this title shall be construed to make it unlawful for common carriers subject to chapter 1, 8, or 11 of this title to establish and maintain assembling rates or charges and/or distribution rates or charges, and classifications, rules, and regulations with respect thereto, applicable to freight forwarders and others who employ or utilize the instrumentalities or services of such common carriers under like conditions, which differ from other rates or charges, classifications, rules, or regulations which contemporaneously apply with respect to the employment or utilization of the same instrumentalities or services, if such difference is justified by a difference in the respective conditions under which such instrumentalities or services are employed or utilized. For the purposes of this section (1) the term "assembling rates or charges" means rates or charges for the transportation of less-than-carload or less-than-truckload shipments into a point for further movement beyond as part of a carload or truckload shipment, and (2) the term "distribution rates or charges" means rates or charges for the transportation of less-than-carload or less-than-truckload shipments moving from a point into which such shipments have moved as a part of a carload or truckload shipment. The provisions of this section shall not be construed to authorize the establishment of assembling rates or charges or distribution rates or charges covering the line haul transportation between the principal concentration point and the principal break-bulk point. (Feb. 4, 1887, ch. 104, part IV, § 408, as added May 16, 1942, ch. 318, § 1, 56 Stat. 290.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1009. Adjustment period pending establishment of assembling and distribution rates.

(a) In order to provide a reasonable period of adjustment within which rates and charges may be established pursuant to the provisions of section 1008, nothing in this chapter and chapters 1, 8, and 12 of this title shall be construed to make it unlawful for freight forwarders and common carriers by motor vehicle subject to chapter 8 of this title to operate under joint rates or charges during a period of eighteen months from May 16, 1942, but not thereafter. The provisions of chapter 8 of this title shall apply with respect to such joint rates or charges and the divisions thereof, and with respect to the parties thereto, as though such joint rates or charges had been established under the provisions of such chapter 8, and the provisions of this chapter shall not apply with respect thereto: *Provided,* however, That—

(1) Joint rates or charges and concurrences, contained in tariffs heretofore filed with the Commission shall become effective, without notice, as of May 16, 1942, unless the parties thereto file notice with the Commission, within thirty days after May 16, 1942, canceling such joint rates or charges and concurrences;

(2) Joint rates or charges and concurrences, contained in tariffs heretofore offered for filing with the Commission, but rejected by the Commission, shall become effective, without notice, as of May 16, 1942, if filed with the Commission within thirty days after May 16, 1942;

(3) Joint rates or charges and concurrences, under which freight forwarders and common carriers by motor vehicle subject to chapter 8 of this title were actually operating on July 1, 1941, may become effective, without notice, as of May 16, 1942, if tariffs covering such joint rates or charges and concurrences are filed with the Commission within thirty days after May 16, 1942;

(4) After the expiration of six months from May 16, 1942, (i) no new or additional joint rates or charges or divisions may be established under authority of this section, and (ii) no change shall be made in any joint rate or charge or division established, or which becomes effective, pursuant to this subsection, except as may be expressly authorized or required by order of the Commission in the exercise of its powers under chapter 8 of this title;

(5) Any joint rate or charge or concurrence established, or which becomes effective, pursuant to this subsection may at any time be canceled or withdrawn in accordance with the provisions of chapter 8 of this title;

(6) The filing of tariffs under paragraph (2) or (3) of this subsection may be in accordance with the requirements with respect to the form and manner of filing tariffs in effect under chapter 8 of this title prior to December 31, 1936;

(7) For the purpose of computing the period of thirty days prescribed in paragraph (1), (2), or (3) of this subsection, the date of mailing by registered mail shall be deemed the date of filing; and

(8) As used in this subsection the term "rates or charges" includes classifications, rules, and regulations with respect thereto.

(b) If the Commission shall find that the purposes of this section may be carried out within a shorter time than such period of eighteen months, it shall by order fix a date prior to the expiration of such period after which the joint rates or charges and concurrences referred to in this section shall no longer be lawfully in effect. (Feb. 4, 1887, ch. 104, part IV, § 409, as added May 16, 1942, ch. 318, § 1, 56 Stat. 290.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1010. Permits.

(a) No person shall engage in service subject to this chapter unless such person holds a permit, issued by the Commission, authorizing such service; except that (1) any person engaged in service subject to this chapter when this section takes effect may continue to engage in such service for a period of one hundred and eighty days thereafter without a permit, and (2) if application for a permit is made to the Commission by such person within such period, such person may, under such regulations as the Commission shall prescribe, continue to engage in such service subject to this chapter until otherwise ordered by the Commission.

(b) Application for a permit shall be made in writing to the Commission, be verified under oath, and shall be in such form and contain such information and be accompanied by proof of service upon such interested parties as the Commission shall, by regulations, require.

(c) The Commission shall issue a permit to any qualified applicant therefor, authorizing the whole or any part of the service covered by the application, if the Commission finds that the applicant is ready, able, and willing properly to perform the service proposed, and that the proposed service, to the extent authorized by the permit, is or will be consistent with the public interest and the national transportation policy declared in the Interstate Commerce Act; otherwise such application shall be denied. No such permit shall be issued to any common carrier subject to chapter 1, 8, or 12 of this title; but no application made under this section by a corporation controlled by, or under common control with, a common carrier subject to chapter 1, 8, or 12 of this title, shall be denied because of the relationship between such corporation and such common carrier.

(d) The Commission shall not deny authority to engage in the whole or any part of the proposed service covered by any application made under this section solely on the ground that such service will be in competition with the service subject to this chapter performed by any other freight forwarder or freight forwarders.

(e) Any permit issued under this section shall specify the nature or general description of the property with respect to which service subject to this chapter may be performed, and the territory within which, and the territories from which and to which, service subject to this chapter may be performed, under authority of such permit. At the time of issuance, and from time to time thereafter, there shall be attached to the exercise of the privileges granted by any such permit such reasonable terms, conditions, and limitations as are necessary to carry out the requirements of this chapter or those lawfully established by the Commission pursuant thereto; but no such terms, conditions, or limitations shall restrict the right of the freight forwarder to add to its equipment, facilities, or services within the scope of such permit, as the development of the business and the demands of the public shall require.

(f) Permits shall be effective from the date specified therein, and shall remain in effect until suspended or terminated as herein provided. Any such permit may, upon application of the holder thereof, in the discretion of the Commission, be amended or revoked, in whole or in part, or may upon complaint, or on the Commission's own initiative, after notice and hearing, be suspended, modified, or revoked, in whole or in part, for willful failure to comply with any provision of this chapter, or with any lawful order, rule, or regulation of the Commission promulgated thereunder, or with any term, condition, or limitation of such permit: *Provided, however,* That no such permit shall be revoked (except upon application of the holder) unless the holder thereof fails to comply, within a reasonable time, not less than thirty days, to be fixed by the Commission, with a lawful order of the Commission, commanding obedience to the provision of this chapter, or to the rule or regulation of the Commission thereunder, or to the term, condition, or limitation of such permit, found by the Commission to have been violated by such holder: *Provided further,* That the right to engage in service subject to this chapter under authority of any permit or any application filed pursuant to the provisions of this section may be suspended by the Commission, upon reasonable notice of not less than fifteen days to the forwarder, but without hearing or other proceedings, for failure to comply, and until compliance, with the provisions of section 1005 (a) of this title or with any lawful order, rule, or regulation of the Commission promulgated thereunder or under the provisions of section 1003 (c) or (d) of this title.

(g) Any such permit, or any right to engage in service subject to this chapter pending disposition

of any application made to the Commission for a permit, and any right to a permit when issued, may be transferred, in accordance with such rules and regulations as the Commission shall prescribe to insure compliance with the provisions of this chapter, if the Commission finds that, with respect to the service covered by such right or permit, the transferee thereof satisfies the conditions prescribed in subsection (c) with respect to the original issuance of permits: *Provided, however,* That if the proposed transfer would affect the interests of employees of a freight forwarder, the Commission shall require, as a prerequisite thereto, a fair and equitable arrangement to protect the interests of the employees affected.

(h) Permits issued under this chapter shall not authorize the holder thereof to conduct any direct railroad, water, or motor-carrier operations, except motor-vehicle operations in transportation which, pursuant to the provisions of section 302 (c) (1) of this title, is to be regulated as service subject to this chapter.

(i) No freight forwarder which is controlled by, or under common control with, a common carrier subject to chapter 1, 8, or 12 of this title shall abandon all or any portion of its service subject to this chapter unless and until there shall first have been obtained from the Commission a certificate that such abandonment is consistent with the public interest and the national transportation policy declared in the Interstate Commerce Act. Any such abandonment contrary to the provisions of this paragraph may be enjoined by any court of competent jurisdiction at the suit of the United States, the Commission, any commission or regulating body of the State or States affected, or any party in interest; and any such freight forwarder or any such carrier controlling or under common control with such freight forwarder which, or any director, officer, receiver, operating trustee, lessee, agent, or person acting for or employed by such freight forwarder or carrier who, knowingly authorizes, consents to, or permits any violation of the provisions of this subsection shall upon conviction thereof be punished by a fine of not more than $5,000. (Feb. 4, 1887, ch. 104, part IV, § 410, as added May 16, 1942, ch. 318, § 1, 56 Stat. 291.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

NATIONAL TRANSPORTATION POLICY

Declaration of national transportation policy, see note preceding section 1001 of this title.

§ 1011. Relationships between freight forwarders and other persons.

(a) (1) It shall be unlawful for a freight forwarder, or any person controlling, controlled by, or under common control with a freight forwarder, to acquire control of a carrier subject to chapter 1, 8, or 12 of this title; except that this subsection shall not limit the right of any carrier subject to chapter 1, 8, or 12 of this title to acquire control of any other carrier subject to chapter 1, 8, or 12 of this title in accordance with the provisions of section 5 of this title.

(2) It shall be unlawful to continue to maintain control accomplished or effectuated after this subsection takes effect and in violation of its provisions.

(b) It shall be unlawful for any person whose principal business is that of manufacturing and selling and/or buying and selling articles or commodities, and whose business operations are of such a character that services of a freight forwarder or forwarders (or similar assembling, consolidating, and shipping operations performed by such person for itself) are commonly used in connection with the transportation of such articles or commodities, or for any person controlling, controlled by, or under common control with such person, to engage in service subject to this chapter: *Provided, however,* That the Commission shall have power to issue a permit, under section 1010 of this title, to any such person upon a finding that the proposed service will be consistent with the public interest and with the national transportation policy declared in the Interstate Commerce Act and that the applicant is otherwise qualified under section 1010 of this title: *And provided further,* That any such person who has been continuously engaged in business as a freight forwarder since October 1, 1941, and is on May 16, 1942, so engaged, shall have the same authority to continue to engage in service subject to this chapter, until otherwise ordered by the Commission, as is granted to other persons under the provisions of section 1010 (a) of this title.

(c) After the expiration of six months from May 16, 1942, it shall be unlawful for any director, officer, employee, or agent of any common carrier subject to chapter 1, 8, or 12 of this title or of any person controlling, controlled by, or under common control with such a common carrier, in his or their own personal pecuniary interest, to own, lease, control, or hold stock in, any freight forwarder, directly or indirectly; but this subsection shall not forbid or preclude the holding of a director's qualifying shares of stock from which no personal pecuniary benefit is derived by the holder.

(d) The Commission is hereby authorized, upon complaint, or upon its own initiative without complaint, but after notice and hearing, to investigate and determine whether any person is violating the provisions of subsection (a), (b), or (c). If the Commission finds after such investigation that such person is violating any of such provisions, it shall by order require such person to take such action as may be necessary, in the opinion of the Commission, to prevent continuance of such violation. The provisions of this subsection shall be in addition to, and not in substitution for, any other enforcement provisions contained in, or applicable for purposes of enforcement of, this chapter.

(e) The district courts of the United States shall have jurisdiction upon the complaint of the Commission, alleging a violation of any of the provisions of subsection (a), (b), or (c) or disobedience of any any[1] order issued by the Commission thereunder by any person, to issue such writs of injunction or other proper process, mandatory or otherwise, as may be necessary to restrain such person from violation of such provision or to compel obedience to such order

(f) The Commission may from time to time, for good cause shown, make such orders supplemental to any order made under the foregoing provisions of this section as it may deem necessary or appropriate.

(g) Nothing in this chapter and chapters 1, 8, and 12 of this title shall be construed to make it unlawful for any common carrier subject to chapter 1, 8, or 12 of this title, or any person controlling such a common carrier, to have or to acquire control of a freight forwarder or freight forwarders; and, in any case where such control exists, no rate, charge, classification, rule, regulation, or practice of the common carrier or of any freight forwarder controlled by such common carrier, or under common control with such common carrier, shall be held to be unlawful under any provision of this chapter and chapters 1, 8, and 12 of this title because of the relationship between such common carrier and such freight forwarder. (Feb. 4, 1887, ch. 104, part IV, § 411, as added May 16, 1942, ch. 318, § 1, 56 Stat. 293.)

[1] So in original. Probably should omit second "any."

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1012. Accounts, records, and reports.

(a) For purposes of administration of the provisions of this chapter, the Commission is hereby authorized to require annual, periodical, or special reports from freight forwarders, and to prescribe the manner and form in which such reports shall be made, and to require from such forwarders specific, full, true, and correct answers to all questions upon which the Commission may deem information to be necessary. Such annual reports shall give an account of the affairs of the freight forwarder in such form and detail as may be prescribed by the Commission. The Commission may, in its discretion, for purposes of administration of the provisions of this chapter, prescribe a uniform system of accounts applicable to freight forwarders, and the period of time within which they shall have such uniform system of accounts, and the manner in which such accounts shall be kept. The Commission may also require any such forwarder to file with it a true copy of any contract or agreement between such forwarder and any person in relation to transportation facilities, service, or traffic affected by the provisions of this chapter.

(b) Such annual reports shall contain all the required information for the period of twelve months ending on the 31st day of December in each year, unless the Commission shall specify a different date, and shall be made out under oath and filed with the Commission at its office in Washington within three months after the close of the year for which the report is made, unless additional time be granted in any case by the Commission. Such periodical or special reports as may be required by the Commission under subsection (a) hereof shall also be under oath, whenever the Commission so requires.

(c) The Commission may, in its discretion, prescribe the forms of any and all accounts, records, and memoranda to be kept by freight forwarders, with respect to service subject to this chapter, and the length of time such accounts, records, and memoranda shall be preserved, including the accounts, records, and memoranda of the movement of traffic, as well as of the receipts and expenditures of money; and it shall be unlawful for freight forwarders to keep any accounts, books, records, and memoranda contrary to any rule, regulation, or order of the Commission with respect thereto.

(d) The Commission or its duly authorized special agents, accountants, or examiners shall at all times have access to and authority, under its order, to inspect and examine any and all lands, buildings, or equipment of freight forwarders; and shall have authority to inspect and copy any and all accounts, books, records, memoranda, correspondence, and other documents of freight forwarders, and such accounts, books, records, memoranda, correspondence, and other documents of any person controlling, controlled by, or under common control with any freight forwarder, as the Commission deems relevant to such person's relation to or transactions with such freight forwarder. Freight forwarders and persons shall submit their accounts, books, records, memoranda, correspondence, and other documents for the inspection and copying authorized by this subsection, and freight forwarders shall submit their lands, buildings, and equipment for examination and inspection, to any duly authorized special agent, accountant, or examiner of the Commission upon demand and the display of proper credentials.

(e) The Commission may issue orders specifying such operating, accounting, or financial papers, records, books, correspondence, or documents of freight forwarders as may after a reasonable time be destroyed, and prescribing the length of time the same shall be preserved.

(f) As used in this section the words "keep" and "kept" shall be construed to mean made, prepared, or compiled, as well as retained. (Feb. 4, 1887, ch. 104, part IV, § 412, as added May 16, 1942, ch. 318, § 1, 56 Stat. 294.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1013. Bills of lading and delivery of property.

The provisions of section 20 (11) and (12) of this title, together with such other provisions of chapter 1 of this title (including penalties) as may be necessary for the enforcement of such provisions, shall apply with respect to freight forwarders, in the case of service subject to this chapter, with like force and effect as in the case of those persons to which such provisions are specifically applicable, and the freight forwarder shall be deemed both the receiving and delivering transportation company for the purposes of such section 20 (11) and (12). When the services of a common carrier by motor vehicle subject to chapter 8 of this title are utilized by a freight forwarder for the receiving of property from a consignor in service subject to this chapter, such carrier may, with the consent of the freight forwarder, execute the bill of lading or shipping receipt for the freight forwarder. When the services of a

common carrier by motor vehicle subject to chapter 8 of this title are utilized by a freight forwarder for the delivery of property to the consignee named in the freight forwarder's bill of lading, shipping receipt, or freight bill, the property may, with the consent of the freight forwarder, be delivered on the freight bill, and receipted for on the delivery receipt, of the freight forwarder. (Feb. 4, 1887, ch. 104, part IV, § 413, as added May 16, 1942, ch. 318, § 1, 56 Stat. 295.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1014. Collection of rates and charges.

In the case of service subject to this chapter, it shall be unlawful for a freight forwarder, or a common carrier by motor vehicle subject to chapter 8 of this title whose services are utilized by a freight forwarder, to deliver or relinquish possession of property to the consignee named in the bill of lading, shipping receipt, or freight bill of the freight forwarder until all tariff rates and charges thereon have been paid, except under such rules and regulations as the Commission may from time to time prescribe to govern the settlement of all such rates and charges and to prevent unjust discrimination or undue preference or prejudice: *Provided,* That the provisions of this section shall not be construed to prohibit any such forwarder or carrier from extending credit in connection with rates and charges on freight transported for the United States, for any department, bureau, or agency thereof, or for any State, Territory, or political subdivision thereof, or for the District of Columbia. (Feb. 4, 1887, ch. 104, part IV, § 414, as added May 16, 1942, ch. 318, § 1, 56 Stat. 296.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1015. Allowances to shippers for transportation service.

If the owner of property transported in service subject to this chapter directly or indirectly renders any service connected therewith, or furnishes any instrumentality used therein, the charge and the allowance therefor, to such owner, shall be published in tariffs filed in the manner provided in this chapter and shall be no more than is just and reasonable and the Commission may, after hearing on a complaint or on its own initiative, determine what is a reasonable charge as the maximum to be paid by the freight forwarder or forwarders for the services so rendered or for the use of the instrumentality so furnished, and fix the same by appropriate order. (Feb. 4, 1887, ch. 104, part IV, § 415, as added May 16, 1942, ch. 318, § 1, 56 Stat. 296.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1016. Notices, orders, and service of processes.

(a) It shall be the duty of every freight forwarder to file with the Commission a designation in writing of the name and post-office address of an agent upon whom or which service of notices or orders may be made under this chapter. Such designation may from time to time be changed by like writing similarly filed. Service of notices or orders in proceedings under this chapter may be made upon such forwarder by personal service upon it or upon an agent so designated by it, or by mail addressed to it or to such agent at the address filed. In default of such designation, service of any notice or order may be made by posting in the office of the Secretary of the Commission. Whenever notice or order is served by mail, as provided herein, the date of mailing shall be considered as the time of service.

In proceedings before the Commission involving the lawfulness of rates, charges, classifications, or practices, service of notice upon an attorney in fact of a freight forwarder who has filed a tariff in behalf of such freight forwarder shall be deemed to be due and sufficient service upon the freight forwarder.

(b) The Commission may suspend, modify, or set aside its orders upon such notice and in such manner as it shall deem proper.

(c) Except as otherwise provided in this part, all orders of the Commission shall take effect within such reasonable time, not less than thirty days, as the Commission may prescribe and shall continue in force until its further order, or for a specified period of time, according as shall be prescribed in the order, unless the same shall be suspended, modified, or set aside by the Commission, or be suspended or set aside by a court of competent jurisdiction.

(d) It shall be the duty of every freight forwarder, its agents, and employees to observe and comply with such orders so long as the same shall remain in effect. (Feb. 4, 1887, ch. 104, part IV, § 416, as added May 16, 1942, ch. 318, § 1, 56 Stat. 296.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1017. Enforcement and procedure.

(a) The provisions of sections 12 and 17 of this title, together with such other provisions of chapter 1 of this title (including penalties) as may be necessary for the enforcement of such provisions, and of sections 46–48 of this title and 32 and 33 of Title 15, shall apply with full force and effect in the administration and enforcement of this chapter.

(b) If any freight forwarder fails to comply with or operates in violation of any provision of this chapter, or any rule, regulation, requirement, or order thereunder, or of any term or condition of any permit, the Commission or the Attorney General of the United States (or, in case of such an order, any party injured by the failure to comply therewith or by the violation thereof) may apply to any district court of the United States having jurisdiction of the parties for the enforcement of such provision of this chapter or of such rule, regulation, requirement, order, term, or condition; and such court shall have jurisdiction to enforce obedience thereto by a writ or writs of injunction or other process, mandatory

or otherwise, restraining such freight forwarder and any officer, agent, employee, or representative thereof from further violation of such provision of this chapter or of such rule, regulation, requirement, order, term, or condition, and enjoining obedience thereto.

(c) The Commission shall enter of record a written report of hearings conducted upon complaint, or upon its own initiative without complaint, stating its conclusions, decision, and order; and shall furnish a copy of such report to all parties of record. The Commission may provide for the publication of such reports in the form best adapted for public information and use, and such authorized publications shall, without further proof or authentication, be received as competent evidence of such reports in any court of competent jurisdiction.

(d) The copies of classifications and tariffs of rates and charges, and of all contracts, agreements, and arrangements of freight forwarders filed with the Commission under this chapter, and the statistics, tables, and figures contained in the annual or other reports of freight forwarders made to the Commission under this chapter, shall be preserved as public records in the custody of the secretary of the Commission, and shall be received as prima facie evidence of what they purport to be for the purpose of investigations by the Commission and in all judicial proceedings; and copies of and extracts from any of said classifications, tariffs, contracts, agreements, arrangements, or reports, made public records as aforesaid, certified by the secretary, under the Commission's seal, shall be received in evidence with like effect as the originals. (Feb. 4, 1887, ch. 104, part IV, § 417, as added May 16, 1942, ch. 318, § 1, 56 Stat. 297, and amended Aug. 7, 1942, ch. 552, § 2, 56 Stat. 746.)

AMENDMENTS

1942—Subsec. (b) was amended by act Aug. 7, 1942, cited to text, which substituted "freight forwarder" for "carrier" wherever latter appeared.

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1018. Carriers the services of which freight forwarders may utilize.

It shall be unlawful, except in the performance within terminal areas of transfer, collection, or delivery services, for freight forwarders to employ or utilize the instrumentalities or services of any carriers other than common carriers by railroad, motor vehicle, or water, subject to this chapter and chapters 1, 8, and 12 of this title; express companies subject to this chapter and chapters 1, 8, and 12 of this title; air carriers subject to sections 401–681 of this title; common carriers by motor vehicle engaged in transportation exempted under the provisions of section 303 (b) (7a) of this title; common carriers by motor vehicle exempted under the provisions of section 304 (a) (4a) of this title; or common carriers by water engaged in transportation exempted under the provisions of section 903 (b) of this title. (Feb. 4, 1887, ch. 104, part IV, § 418, as added May 16, 1942, ch. 318, § 1, 56 Stat. 297.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1019. Liability for past acts and omissions.

No person shall be subject to any punishment or liability under the provisions of this chapter and chapters 1, 8, and 12 of this title on account of any act done or omitted to be done, prior to the effective date of this chapter, in connection with the establishment, charging, collection, receipt, or payment of rates of freight forwarders, or joint rates or divisions between freight forwarders and common carriers by motor vehicle subject to this chapter and chapters 1, 8, and 12 of this title. (Feb. 4, 1887, ch. 104, part IV, § 419, as added May 16, 1942, ch. 318, § 1, 56 Stat. 298.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1020. Special powers during time of war or other emergency.

The provisions of section 1 (15), (16), and (17) of this title shall be applicable, in the case of service subject to this chapter, with respect to freight forwarders and other persons, and the service, equipment, and facilities of freight forwarders, with like force and effect as in the case of the carriers and other persons, and the service, equipment, and facilities, to which such provisions are specifically applicable. (Feb. 4, 1887, ch. 104, part IV, § 420, as added May 16, 1942, ch. 318, § 1, 56 Stat. 298.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1021. Unlawful acts and penalties.

(a) Any person who knowingly and willfully violates any provision of this chapter, or any rule, regulation, requirement, or order thereunder, or any term or condition of any permit, for which no penalty is otherwise provided, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not more than $100 for the first offense and not more than $500 for any subsequent offense. Each day of such violation shall constitute a separate offense.

(b) Any freight forwarder or any officer, agent, employee, or representative thereof who, by any device or means, shall knowingly and willfully assist, or shall willingly suffer or permit, any person to obtain service subject to this chapter at less than the rates or charges lawfully in effect, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not more than $500 for the first offense and not more than $2,000 for any subsequent offense.

(c) Any person who shall by any device or means, whether with or without the consent or connivance of any freight forwarder or its officer, agent, employee, or representative, knowingly and willfully obtain service subject to this chapter at less than the rates or charges lawfully in effect, or shall knowingly and willfully, directly or indirectly, by false claim, false billing, false representation, or other device or

means, obtain or attempt to obtain any allowance, refund, or repayment in connection with or growing out of such service, whether with or without the consent or connivance of such forwarder or its officer, agent, employee, or representative, whereby the compensation of such forwarder for such service, either before or after payment, shall be less than the rates or charges lawfully in effect, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not more than $500 for the first offense and not more than $2,000 for any subsequent offense.

(d) Any freight forwarder, or any officer, agent, employee, or representative thereof, who shall willfully fail or refuse to make a report to the Commission as required under this chapter, or to make specific and full, true, and correct answer to any question within thirty days from the time it is lawfully required by the Commission so to do, or to keep accounts, records, and memoranda in the form and manner prescribed by the Commission, or shall knowingly and willfully falsify, destroy, mutilate, or alter any such report, account, record, or memorandum, or shall knowingly and willfully file with the Commission any false report, account, record, or memorandum, or shall knowingly and willfully neglect or fail to make full, true, and correct entries in such accounts, records, or memoranda of all facts and transactions appertaining to the business of the freight forwarder, or shall knowingly and willfully keep any accounts, records, or memoranda contrary to the rules, regulations, or orders of the Commission with respect thereto, shall be guilty of a misdemeanor and upon conviction thereof shall be subject for each offense to a fine of not more than $5,000. As used in this subsection, the word "keep" shall be construed to mean make, prepare, or compile, as well as retain.

(e) Any special agent, accountant, or examiner of the Commission who knowingly and willfully divulges any fact or information which may come to his knowledge during the course of any examination or inspection made under authority of this chapter, except as he may be directed by the Commission or by a court or judge thereof, shall be guilty of a misdemeanor, and upon conviction thereof shall be subject to a fine of not more than $500 or imprisonment for not exceeding six months, or both.

(f) It shall be unlawful for any freight forwarder or any officer, agent, employee, or representative of such forwarder, or for any other person authorized by such forwarder or any such person to receive information, knowingly and willfully to disclose to, or permit to be acquired by, any person other than the shipper or consignee, without the consent of such shipper or consignee, any information concerning the nature, kind, quantity, destination, consignee, or routing of any property tendered or delivered to such forwarder in service subject to this chapter, which information may be or is used to the detriment or prejudice of such shipper or consignee, or which may or does improperly disclose his business transactions to a competitor; and it shall also be unlawful for any person to solicit or knowingly and willfully receive any such information which may be or is so used. Any person violating any provisions of this subsection shall be guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not more than $100 for the first offense and not more than $500 for any subsequent offense. Each day of such violation shall constitute a separate offense. Nothing in this chapter shall be construed to prevent the giving of such information in response to any legal process issued under the authority of any court, or to any officer or agent of the Government of the United States or of any State, Territory, or District thereof, in the exercise of his powers, or to any officer or other duly authorized person seeking such information for the prosecution of persons charged with or suspected of crimes, or to another freight forwarder, or its duly authorized agent, for the purpose of adjusting mutual traffic accounts in the ordinary course of business of such forwarders.

(g) The provisions of sections 41, 42, and 43 of this title shall apply to service subject to this chapter, and to freight forwarders and shippers in respect to such service, and shall apply for purposes of enforcement of this chapter; and the provisions of such sections 41, 42, and 43 shall be considered to apply in addition to, and not to the exclusion of, the provisions of this chapter. (Feb. 4, 1887, ch. 104, part IV, § 421, as added May 16, 1942, ch. 318, § 1, 56 Stat. 298.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

§ 1022. Separability of provisions.

If any provision of this chapter, or the application thereof to any person or circumstances, is held invalid, the other provisions of this chapter, and the application of such provision to any other person or circumstances, shall not be affected thereby. (Feb. 4, 1887, ch. 104, part IV, § 422, as added May 16, 1942, ch. 318, § 1, 56 Stat. 300.)

EFFECTIVE DATE

Effective date of chapter, see note under section 1001 of this title.

TITLE 50.—WAR

Chap. Sec.
14. Wartime Voting By Land And Naval Forces (New)..... 301

Chapter 3.—ALIEN ENEMIES

§ 23. Jurisdiction of United States courts and judges.

Cross References

Enemies denied access to courts of United States, see Proc. No. 2561, set out under section 1554 of Title 10, Army.

Chapter 4.—ESPIONAGE

§ 38. Jurisdiction of courts-martial and military commissions.

Cross References

Enemies denied access to courts of United States, see Proc. No. 2561, set out under section 1554 of Title 10, Army.

Chapter 4A.—PHOTOGRAPHING, SKETCHING, MAPPING, ETC., DEFENSIVE INSTALLATIONS

Cross References

Photographic regulations in Canal Zone, see section 1337 of Title 48, Territories and Insular Possessions.

§ 45. Photographing, etc., defensive installations regulated; penalties.

Cross References

Photographing, sketching, mapping, etc., military or naval properties as unlawful for duration, see section 781 of Appendix to this title.

Chapter 5.—ARSENALS, ARMORIES, ARMS, AND WAR MATERIAL GENERALLY

ARSENALS, ARMORIES, ARMS, AND WAR MATERIALS

§ 80. Procurement of war material; mobilization of industries.

Powers Vested in Secretary of Agriculture

Powers granted by section as vested in Secretary of Agriculture in connection with Nation's wartime food program, see Ex. Ord. No. 9280, following section 514 of Title 5, Executive Departments and Government Officers and Employees.

ACQUISITION AND DEVELOPMENT OF STRATEGIC RAW MATERIALS

§ 98c. Use of materials acquired.

Optical Glass

The Procurement Division of the Treasury Department was authorized to make use of optical glass acquired pursuant to sections 98–98f of this title for the manufacture of binoculars, by sale or other disposition for war production purposes to such buyers or users in such amounts as may be requested by Chairman of War Production Board, by Ex. Ord. No. 9242, Sept. 11, 1942, 7 F. R. 7213.

§ 98e. Appropriation.

For the procurement, transportation, maintenance, rotation, and storage of the materials to be acquired under this subchapter, there is hereby authorized to be appropriated the sum of $100,000,000, out of any money in the Treasury not otherwise appropriated, during the fiscal years June 30, 1939, to and including June 30, 1943, to be expended under the joint direction of the Secretary of War and the Secretary of the Navy. Any funds heretofore or hereafter received on account of sales or other dispositions of materials under the provisions of sections 98–98f of this title shall be deposited to the credit, and be available for expenditure for the purposes, of any appropriation available at the time of such deposit, for carrying out the provisions of sections 98–98e of this title. (As amended May 28, 1941, ch. 135, 55 Stat. 206.)

Amendments

1941—Act May 28, 1941, cited to text, added sentence beginning "Any funds heretofore or hereafter received."

§ 99. Prohibition or curtailment of exportation of military equipment or supplies; penalties.

Section, act July 2, 1940, 10:55 a. m., E. S. T., ch. 508, § 6, 54 Stat. 714, now constitutes section 701 of Appendix to this title.

Chapter 6.—WILFUL DESTRUCTION, ETC., OF WAR OR NATIONAL-DEFENSE MATERIAL

§ 101. Definition of war terms.

The words "war material", as used herein shall include arms, armament, ammunition, livestock, forage, forest products and standing timber suitable therefor, stores of clothing, food, foodstuffs, or fuel; and shall also include supplies, munitions, and all other articles of whatever description and any part or ingredient thereof, intended for, adapted to, or suitable for the use of the United States or any associate nation, in connection with the conduct of war. (As amended Dec. 24, 1942, ch. 824, 56 Stat. 1087.)

* * * * *

Amendments

1942—Act Dec. 24, 1942, cited to text, amended first paragraph by inserting "forage, forest products and standing timber suitable therefor."

§ 104. Definition of national-defense terms.

The words "national-defense material", as used herein, shall include arms, armament, ammunition, livestock, stores of clothing, food, foodstuffs, fuel, supplies, munitions, and all other articles of whatever description and any part or ingredient thereof, intended for the use of the United States in connection with the national defense or for use in or in connection with the producing, manufacturing, repairing, storing, mining, extracting, distributing, loading, unloading, or transporting of any of the materials or other articles hereinbefore mentioned or any part or ingredient thereof. (As amended Aug. 21, 1941, ch. 388, 55 Stat. 655.)

Amendments

1941—Act Aug. 21, 1941, cited to text, amended first paragraph by adding at end thereof "or for use in or in connection with the producing, * * * or any part or ingredient thereof."

Chapter 8.—EXPLOSIVES; MANUFACTURE, DISTRIBUTION, STORAGE, USE, AND POSSESSION REGULATED

§ 121. Definitions.

As used in sections 121–142 of this title—

(1) The terms "explosive" and "explosives" shall mean gunpowders, powders used for blasting, all forms of high explosives, blasting materials, fuzes (other than electric circuit breakers), detonators, and other detonating agents, smokeless powders, and any chemical compounds or mechanical mixture that contains any oxidizing and combustible units, or other ingredients, in such proportions, quantities, or packing that ignition by fire, by friction, by concussion, by percussion, or by detonation of the compound or mixture or any part thereof may cause an explosion. The term "explosive" or "explosives" shall not include cartridges for small arms or shotguns, or such fireworks or signalling devices as are designated by the Director, nor shall such terms include ships' signal or emergency equipment.

(2) The term "ingredients" shall mean phosphorus and active oxidizing chemicals that can be combined with one or more reducing materials to produce an explosive.

(3) The term "person" shall include executive departments, independent establishments, and other agencies of the United States, the District of Columbia, Territories, and insular possessions of the United States, States, and municipalities and other political subdivisions thereof; and individuals, partnerships, associations, societies, and corporations.

(4) The term "Director" shall mean the Director of the Bureau of Mines. (Oct. 6, 1917, ch. 83, § 1, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 863.)

AMENDMENTS

1941—Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in sections 2, 3, and 4 of act Oct. 6, 1917, also cited.

GENERAL HISTORY OF SECTIONS 121–142

Sections 121–142 of this title are from the Federal Explosives Act. The text of that act, originally enacted by act Oct. 6, 1917, ch. 83, 40 Stat. 385, was "amended to read as follows" by act Dec. 26, 1941, ch. 633, § 2, 55 Stat. 863, amounting to a general revision of the entire act and frequently resulting in a redistribution of the subject matter of the original act into differently numbered sections of the revised act. Notes under the various sections indicate such redistribution of subject matter.

The title of said act Oct. 6, 1917, was amended by act Dec. 26, 1941, ch. 633, § 1, 55 Stat. 863, to read as follows: "An Act to regulate the manufacture, distribution, storage, use, and possession of explosives, to authorize regulations for the safe manufacture, distribution, storage, use, and possession of the same, and for other purposes."

SHORT TITLE OF SECTIONS 121–142

Section 21 of act Oct. 6, 1917, ch. 83, as added in general amendment by act Dec. 26, 1941, ch. 633, § 2, 55 Stat. 863, provided as follows: "This Act (Title 50, §§ 121–142) shall be known as the Federal Explosives Act."

§ 122. Unauthorized manufacture, distribution, possession, acquisition, etc., of explosives or ingredients.

No person shall manufacture, distribute, store, sell, issue, give, or otherwise dispose of explosives or ingredients unless such person is licensed under sections 121–142 of this title.

Except as provided in section 124 of this title, no person shall distribute, sell, issue, give, or otherwise dispose of explosives or ingredients to a person who is not licensed under sections 121–142 of this title.

Except as provided in section 124 of this title, no person shall possess, purchase, accept, receive, acquire, or use explosives or ingredients unless such person is licensed under sections 121–142 of this title. (Oct. 6, 1917, ch. 83, § 2, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 864.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Provisions of the subject of section 2 of act Oct. 6, 1917, cited to text, prior to its amendment by act Dec. 26, 1941, also cited, are now contained in sections 121 and 123 of this title.

§ 123. Same; exceptions generally.

The purchase or possession of ingredients when purchased or held in small quantities and not used or intended to be used in the manufacture of explosives shall not be subject to the provisions of sections 121–142 of this title. Sections 121–142 of this title shall not apply to explosives or ingredients which are in transit upon vessels, railroad cars, or conveyances in conformity with statutory law or with the rules and regulations of the Interstate Commerce Commission, or regulations of the Secretary of Commerce, or to explosives or ingredients which are in transit upon aircraft in conformity with statutory law or with the rules and regulations of the Civil Aeronautics Board. Sections 121–142 of this title shall not be construed to prevent the manufacture under the authority of the United States of explosives for, or their sale to or possession by, the military or naval service of the United States or the Federal Bureau of Investigation. Sections 121–142 of this title shall not apply to arsenals, navy yards, depots or other establishments owned by, or operated by or on behalf of, the United States. The Director may, however, cooperate with the heads of departments having jurisdiction over such establishments. Nothing in sections 121–142 of this title shall be construed to modify or otherwise affect in any way the authority of the Federal Bureau of Investigation with respect to the investigation of explosions, accidents, or fires. (Oct. 6, 1917, ch. 83, § 3, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 864; Nov. 24, 1942, ch. 641, 56 Stat. 1022.)

AMENDMENTS

1942—Act Nov. 24, 1942, cited to text, amended second sentence of section by addition of all words after "Secretary of Commerce."

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in sections 2, 5, and 6 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 3 of the latter act are now contained in section 121 of this title.

§ 124. Same; exceptions in case of mines, quarries, etc.

A superintendent, foreman, or other duly authorized employee at a mine, quarry, or other work, may, when licensed so to do, sell or issue to any employee under him such amount of explosives or ingredients

as may be required by that employee in the performance of his duties. The employee may purchase or accept the explosives or ingredients so sold or issued, but the person so selling or issuing the same shall see that any unused explosives or ingredients are returned and that no explosives or ingredients are taken by the employee to any point not necessary to the carrying on of his duties. (Oct. 6, 1917, ch. 83, § 4, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 864.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 5 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 4 of the latter act are now contained in section 121 of this title.

§ 125. Application of prohibitory provisions; manufacture for, sale to, or possession by military or naval service.

Section has been omitted from the Code. For similar provisions, see section 123 of this title.

Section 2 of act Oct. 6, 1917, ch. 83, as amended by act Dec. 26, 1941, ch. 633, § 2, 55 Stat. 863, constitutes section 122 of this title.

§ 126. Records by licensees of disposition of explosives or ingredients.

Each person licensed to sell, issue, or otherwise dispose of explosives or ingredients shall keep a complete, itemized, and accurate record showing each person to whom and the purpose for which explosives or ingredients are sold, issued, or otherwise disposed of; the quantity and kind of explosives or ingredients sold, issued, or otherwise disposed of; and the date of such sale, issuance, or other disposition, and such other information as the Director by regulation may require. The record shall be sworn to and furnished to the Director or his authorized representatives whenever requested. (Oct. 6, 1917, ch. 83, § 5, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 864.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 9 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 5 of the latter act are now contained in sections 123 and 124 of this title.

§ 127. Licenses authorized to be issued.

The Director is hereby authorized to issue licenses as follows:

(a) Manufacturer's license, authorizing the manufacture, possession, and sale of explosives and ingredients.

(b) Vendor's license, authorizing the purchase, possession, and sale of explosives or ingredients.

(c) Purchaser's license, authorizing the purchase, possession, and use of explosives and ingredients.

(d) Foreman's license, authorizing the purchase and possession of explosives and ingredients and the sale and issuance of explosives and ingredients to employees as provided in section 124 of this title.

(e) Analyst's, educator's, inventor's, and investigator's licenses, authorizing the purchase, manufacture, possession, testing, and disposal of explosives and ingredients.

Nothing contained in sections 121–142 of this title shall be construed as requiring a license under sections 121–142 of this title for the exportation or importation of explosives or ingredients, license for which is required under the provisions of sections 409, 410, and 441–457 of Title 22, or the Act of Congress approved July 2, 1940 (ch. 508, 54 Stat. 712), or any proclamation or regulation issued pursuant thereto: *Provided, however*, That in all such cases the exporter or importer shall duly notify the Director of the character and quantity of the explosives or ingredients so exported or imported, and any other information the Director or any of his agents may from time to time require. No license under sections 121–142 of this title shall be required for the exportation of explosives or ingredients of explosives which constitute defense articles within the meaning of section 411 of Title 22, and which, under authority of section 412 (a) (2) of Title 22 have been sold, transferred, exchanged, leased, loaned, or otherwise disposed of to the government of any country whose defense the President deems vital to the defense of the United States. (Oct. 6, 1917, ch. 83, § 6, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 865)

REFERENCES IN TEXT

The "Act of Congress approved July 2, 1940 (ch. 508, 54 Stat. 712)," referred to in this section, is distributed in the Code as follows: sections 189a and 653 of Title 5, Executive Departments and Government Officers and Employees; sections 292b and 621a, and notes under sections 291, 369, 481, 481a, and 602 of Title 10, Army; note preceding section 1 of Title 41, Public Contracts; and section 701 of Appendix to this title.

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 10 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 6 of the latter act are now contained in section 123 of this title.

§ 128. Licensing agents; applications for licenses; fees, records, and removal of agents; revocation of licenses.

The Director may designate as licensing agents persons authorized by law to administer oaths and may authorize such agents to issue vendor's, purchaser's, and foreman's licenses; and wherever possible the Director shall select as licensing agents qualified officers or employees of the several States or of political subdivisions or public bodies thereof. Applications for vendor's, purchaser's, and foreman's licenses may be made to the licensing agent in the district within which the explosives or ingredients are to be sold or used. Such agents may collect a fee of 25 cents for each license issued, and shall be entitled to no other compensation from the United States for their services.

Licensing agents shall keep an accurate record of all licenses issued, in manner and form to be prescribed by the Director, and shall make reports from time to time as the Director may require. The Director shall furnish to the agents the necessary blanks and blank records. The Director may revoke

the authority of licensing agents, and all licenses issued by them shall be subject to revocation by the Director as provided in section 129 of this title. (Oct. 6, 1917, ch. 83, § 7, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 865.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 12 of act Oct. 6, 1917, also cited.

§ 129. Term and renewal of license; qualifications of license applicants; revocation of license.

The Director shall provide for the renewal of licenses issued under sections 121–142 of this title. No license shall be valid for more than one year. All licenses outstanding on the termination of a war in which the United States may be engaged or on the day set by Presidential proclamation for the suspension of the operation of the provisions of sections 121–142 of this title shall expire on such termination or on that day.

The Director or a licensing agent may refuse to issue a license when in his opinion, based on facts of which he has knowledge or reliable information, the applicant (a) is not sufficiently reliable and experienced to be authorized to manufacture or handle explosives and ingredients; or (b) is disloyal or hostile to the United States, or if the applicant is a firm, association, society, or corporation, its officers, directors, or controlling shareholders or members are disloyal or hostile to the United States.

When the Director has reason to believe on like grounds that any licensee is disloyal or hostile to the United States, he may revoke all licenses issued to such licensee. If after notice and an opportunity to be heard, the Director finds that a licensee has violated any of the provisions of sections 121–142 of this title or of the regulations issued hereunder, the Director may revoke all licenses issued to such licensee.

An applicant to whom a license is refused by the Director or any licensee whose license is revoked by the Director may within thirty days after notification of the rejection of his application or the revocation of his license apply to the Council of National Defense for such license or the cancelation of such revocation. The Council shall make its order upon the Director either to grant or to withhold the license, or shall affirm or reverse the revocation.

An applicant to whom a license is refused by a licensing agent may within thirty days after notification of the rejection of his application apply to a regional officer for such license and the officer shall grant or withhold the license. The Director shall designate officials of the Bureau of Mines stationed in the field to pass on such appeals. If a regional officer upholds a licensing agent, the applicant may appeal to the Director. (Oct. 6, 1917, ch. 83, § 8, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 865.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 11 of act Oct. 6, 1917, also cited, and in act July 1, 1918, ch. 113, § 1, 40 Stat. 671. Provisions on the subject of former section 8 of said act Oct. 6, 1917, are now contained in section 131 of this title.

TRANSFER OF FUNCTIONS

The functions, duties and powers vested in the Council of National Defense by this section were transferred to Secretary of Interior by Ex. Ord. No. 9287, Dec. 24, 1942, 7 F. R. 10897, set out under section 601 of appendix to this title.

§ 130. Applications for licenses; necessity; contents.

Unless the explosives and ingredients are to be purchased or accepted pursuant to section 124 of this title, any person desiring to manufacture, distribute, store, sell, issue, give, possess, purchase, accept, receive, acquire, or use explosives or ingredients shall make application for a license under sections 121–142 of this title. The applicant under oath shall state his name; place of birth; whether a citizen of the United States, whether native-born or naturalized citizen of the United States; if a naturalized citizen, the date and place of naturalization; if a firm, association, society, or corporation, the names, nationality, and addresses of its officers and directors, and the nationality of the controlling stockholders or members; business in which engaged; the amount and kind of explosives or ingredients which during the past six months have been acquired, disposed of, or used by him; the amount and kind of explosives or ingredients now on hand; whether sales, if any, have been made to jobbers, wholesalers, retailers, or consumers; the kind of license to be issued, and the kind and amount of explosives or ingredients which the license will authorize to be manufactured or handled; and such further information as the Director may from time to time require. (Oct. 6, 1917, ch. 83, § 9, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 866.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 12 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 9 of the latter act are now contained in section 126 of this title.

§ 131. Information to be furnished by licensee or applicant upon request.

A licensee or an applicant for license under sections 121–142 of this title shall furnish such information regarding himself and his business, so far as such business relates to or is connected with explosives or ingredients, at such time and in such manner as the Director or his authorized representative may request. Licensees and applicants who are regularly engaged in the manufacture of explosives or ingredients prior to the date upon which the provisions of sections 121–142 of this title are made operative by a proclamation of the President shall not be compelled to disclose secret processes, costs, or other data unrelated to the distribution of explosives or ingredients. (Oct. 6, 1917, ch. 83, § 10, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 866.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 8 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 10 of the latter act are now contained in section 127 of this title.

§ 132. False representations as to license; refusal to exhibit license.

No person shall represent himself as having a license issued under sections 121–142 of this title, when he has not such a license, or as having a license different in form or in conditions from the one which he in fact has, or without proper authority make, cause to be made, issue or exhibit anything purporting or pretending to be such license, or intended to mislead any person into believing it is such a license, or refuse to exhibit his license to any law-enforcement officer, Federal or State, or to a representative of the Bureau of Mines. (Oct. 6, 1917, ch. 83, § 11, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 867.)

AMENDMENTS

. 1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 14 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 11 of the latter act are now contained in section 129 of this title.

§ 133. Markings on manufacturing or storage premises.

Every person licensed under sections 121–142 of this title to manufacture or store explosives shall clearly mark and define the premises on which his plant or magazine may be and shall conspicuously display thereon the words "Explosives—Keep Off". (Oct. 6, 1917, ch. 83, § 12, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 867.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 16 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 12 of the latter act are now contained in sections 128 and 130 of this title.

§ 134. Cancellation of license for violation of law.

Section is now omitted from the Code. For similar provisions, see section 129 of this title.

§ 135. Exclusion of public from manufacturing or storage premises; discharge of firearms, etc.

No person, without the consent of the owner or his authorized agents, except law-enforcement officers, the Director and persons designated by him in writing, shall knowingly be in or upon any plant or premises on which explosives are manufactured or stored, or knowingly be in or upon any magazine premises on which explosives are stored. No person shall discharge any firearms or throw, or without the consent of the owner, place any explosives or inflammable bombs at, on, or against any such plant or magazine premises, or cause the same to be done. This section shall not be construed to prohibit the discharge of firearms by law-enforcement officers or others in the lawful performance of their official duties, or to prevent the proof-firing of weapons, projectiles, ammunitions, or explosives or the testing of fuses, detonators, or other materials upon the premises. (Oct. 6, 1917, ch. 83, § 13, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 867.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 17 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 13 of the latter act are now contained in section 138 of this title.

§ 136. Investigations of explosions and fires.

The Director is hereby authorized to investigate all explosions and fires which may occur in mines, quarries, factories, warehouses, magazines, houses, cars, boats, conveyances, and all places in which explosives or ingredients are manufactured, transported, stored, or used. The Director is authorized to investigate all explosions, accidents, or fires, in which there is reason to believe that explosives were involved. The Director may in his discretion report his findings in such manner as he may deem fit to the proper Federal or State authorities to the end that if such explosion has been brought about by a willful act the person or persons causing such act may be proceeded against and brought to justice; or, if the explosion has been brought about by accidental means, that precautions may be taken to prevent similar accidents from occurring. In the prosecution of such investigations the employees under the direction of the Director are hereby granted the authority to enter the premises where such explosion or fire has occurred, to examine plans, books, and papers, to administer oaths to, and to examine all witnesses and persons concerned, without let or hindrance on the part of the owner, lessee, operator, or agent thereof. (Oct. 6, 1917, ch. 83, § 14, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 867.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 20 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 14 of the latter act are now contained in section 132 of this title..

CROSS REFERENCES

Federal Bureau of Investigation, authority to investigate explosions, fires, etc., unaffected, see section 123 of this title.

§ 137. Supervision by Secretary of the Interior; cooperation with other agencies in administering chapter.

The Director shall exercise the authority conferred upon him by sections 121–142 of this title under the supervision of the Secretary of the Interior. The head of any executive department or independent establishment of the Federal Government may cooperate with the Director in the administration and enforcement of sections 121–142 of this title and may assign employees to operate under the direction of the Director. The officers and employees of the District of Columbia, and of the Territories and island possessions of the United States and of the municipalities and other political subdivisions thereof, shall cooperate with the Director in the admin-

istration and enforcement of sections 121–142 of this title. The Director may cooperate with the officers and employees of the several States and of the municipalities and other political subdivisions thereof. When such officers and employees act under the direction of the Director, their acts done in the administration and enforcement of sections 121–142 of this title shall be deemed to be fully authorized. (Oct. 6, 1917, ch. 83, § 15, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 867.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 21 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 15 of the latter act are now contained in section 139 of this title.

§ 138. Officers and employees for administration of chapter; appointment and employment.

To administer sections 121–142 of this title the Secretary of the Interior may employ such number of employees of the various classes recognized by sections 661–673 and 674 of Title 5 as may be appropriated for by the Congress. The Secretary may appoint as officers or employees persons who volunteer to serve without pay. The Secretary may delegate to subordinates the power to employ. (Oct. 6, 1917, ch. 83, § 16, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 868.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 13 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 16 of the latter act are now contained in section 133 of this title.

§ 139. Same; disclosure of information obtained in course of duty.

Without authority from the applicant for a license, from the licensee or from the Director no officer or employee or licensing agent engaged in the administration or enforcement of sections 121–142 of this title shall divulge any information obtained in the course of his duties under sections 121–142 of this title regarding the business of any licensee or applicant for a license. (Oct. 6, 1917, ch. 83, § 17, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 868.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Prior to amendment by act Dec. 26, 1941, cited to text, provisions on this subject were contained in section 15 of act Oct. 6, 1917, also cited. Provisions on the subject of former section 17 of the latter act are now contained in section 135 of this title.

§ 140. Rules and regulations.

The Director may issue rules and regulations to effectuate the purposes of sections 121–142 of this title, subject to the approval of the Secretary of the Interior. (As amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 868.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, see note under section 121 of this title.

§ 141. Penalties for violations of chapter.

Any person violating any of the provisions of sections 121–142 of this title or any rules or regulations made thereunder shall be guilty of a misdemeanor and shall be punished by a fine of not more than $5,000 or by imprisonment not more than one year, or by both such fine and imprisonment. (As amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 868.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, see note under section 121 of this title.

§ 142. Laws to be operative only during war or national emergency.

The provisions of sections 121–142 of this title and the regulations issued hereunder shall become operative only upon a declaration of war or of the existence of a state of war by the Congress, or upon the issuance by the President of a proclamation declaring that there exists a state of war or a national emergency requiring the application of the provisions of sections 121–142 of this title to provide for the national defense and security and shall remain operative until the termination of the war, or until such proclamation is revoked by the President. (Oct. 6, 1917, ch. 83, § 20, as amended Dec. 26, 1941, ch. 633, § 2, 55 Stat. 868.)

AMENDMENTS

1941—Amendment by act Dec. 26, 1941, cited to text, generally, see note under section 121 of this title.

Provisions on the subject of section 20 of act Oct. 6, 1917, cited to text, prior to its amendment by act Dec. 26, 1941, also cited, are now contained in section 136 of this title.

§ 143. Agencies available for enforcement of law.

Section is now omitted from the Code. For similar provisions, see section 137 of this title.

A new section 21, relating to short title, was added to act Oct. 6, 1917, cited to text, by act Dec. 26, 1941, ch. 633, § 2, 55 Stat. 868, and is set out in note under section 121 of this title.

Chapter 11.—ACQUISITION OF AND EXPENDITURES ON LAND FOR NATIONAL-DEFENSE PURPOSES

§ 171. Methods of acquiring title; condemnation, purchase and donation.

CODIFICATION

A new section 2, temporary in character, was added to act July 2, 1917, cited to text, by act Mar. 27, 1942, ch. 199, title II, § 201, 56 Stat. 177, constituting section 632 of the Appendix to this title. For expiration of the latter act, see section 645 of Appendix to this title.

§ 175. Opinion of Attorney General as to validity of title; acquisition by United States of jurisdiction over lands.

CROSS REFERENCES

Acquisition of land and interests therein without compliance with this section, see sections 767 and 771 of Appendix to this title.

Exception in case of strategic network of highways, see section 114 of Title 23, Highways.

Chapter 12.—VESSELS IN TERRITORIAL WATERS OF UNITED STATES

Sec.

191a. Same; transfer of Secretary of Treasury's powers to Secretary of Navy when Coast Guard operates as part of Navy (New).

Sec.
191b. Effect of sections 191a–191c on certain laws relating to Canal Zone (New).
191c. Control of anchorage and movement of vessels to insure safety of naval vessels (New).

§ 191. Secretary of Treasury and Governor of Canal Zone authorized to regulate anchorage, movement, etc., of vessels.

CROSS REFERENCES

Authority conferred by second paragraph of this section not affected by sections 191a–191c of this title, see section 191b of this title.

Carrying or possessing explosives or dangerous weapons on vessels seized, forfeited, or upon which guard has been placed under this chapter, see sections 503, 504 of Title 18, Criminal Code and Criminal Procedure.

§ 191a. Same; transfer of Secretary of Treasury's powers to Secretary of Navy when Coast Guard operates as part of Navy.

When the Coast Guard operates as a part of the Navy pursuant to section 1 of Title 14, the powers conferred on the Secretary of the Treasury by section 191 of this title, shall vest in and be exercised by the Secretary of the Navy. (Nov. 15, 1941, ch. 471, § 2, 55 Stat. 763.)

§ 191b. Effect of sections 191a–191c on certain laws relating to Canal Zone.

Nothing in sections 191a–191c of this title shall be construed as affecting the authority conferred upon the Governor of The Panama Canal by the second paragraph of section 191 of this title, notwithstanding the provisions of section 191a of this title; nor shall anything in sections 191a–191c of this title be construed as affecting the powers and authority conferred by section 1306 of Title 48. (Nov. 15, 1941, ch. 471, § 4, 55 Stat. 763.)

§ 191c. Control of anchorage and movement of vessels to insure safety of naval vessels.

In addition to those duties now imposed by law on the Coast Guard by virtue of section 471 of Title 33, section 45 of Title 14, and section 191 of this title, it shall be the duty of the captain of the port, Coast Guard district commander, or other officer of the Coast Guard designated by the Commandant thereof, or the Governor of the Panama Canal in the case of the territory and waters of the Canal Zone, to so control the anchorage and movement of any vessel, foreign or domestic, in the territorial waters of the United States, as to insure the safety or security of such United States naval vessels as may be present in his jurisdiction: *Provided*, That in territorial waters of the United States where immediate action is required, or where representatives of the Coast Guard are not present, or not present in sufficient force to exercise effective control of shipping as provided herein, the senior naval officer present in command of any naval force may control the anchorage or movement of any vessel, foreign or domestic, to the extent deemed necessary to insure the safety and security of his command. (Nov. 15, 1941, ch. 471, § 1, 55 Stat. 763.)

§ 192. Seizure and forfeiture of vessels for failure to observe regulations.

If any owner, agent, master, officer, or person in charge, or any member of the crew of any such vessel fails to comply with any regulation or rule issued or order given under the provisions of this chapter, or obstructs or interferes with the exercise of any power conferred by this chapter, the vessel, together with her tackle, apparel, furniture, and equipment, shall be subject to seizure and forfeiture to the United States in the same manner as merchandise is forfeited for violation of the customs revenue laws; and the person guilty of such failure, obstruction, or interference shall be punished by imprisonment for not more than ten years and may, in the discretion of the court, be fined not more than $10,000. (As amended Nov. 15, 1941, ch. 471, § 3, 55 Stat. 763.)

AMENDMENTS

1941—Act Nov. 15, 1941, cited to text, struck out "by the Secretary of the Treasury or the Governor of the Panama Canal" preceding "under the provisions of this chapter".

Chapter 14.—WARTIME VOTING BY LAND AND NAVAL FORCES (New)

Sec.
301. Right to vote in Presidential, Vice Presidential, and Congressional elections.
302. Poll taxes, etc.
303. Application for ballot.
304. Public list of applicants.
305. Ballots and booklets; form, style, contents.
306. Envelopes; voter's instruction.
307. Transmission of ballots, booklets, envelopes, and instructions.
308. Return of ballots.
309. Canvass, count, and certification of votes.
310. Payment of expenses; appropriations.
311. Utilization of services of local agencies by State secretaries of state.
312. Voting under state law.
313. Applicability to primary elections.
314. Offenses against elective franchise.
315. Formality of compliance; liberal construction.

CROSS REFERENCES

Selective Training and Service Act, voting by persons inducted under, see section 308 of Appendix to this title.

§ 301. Right to vote in Presidential, Vice Presidential, and Congressional elections.

In time of war, notwithstanding any provision of State law relating to the registration of qualified voters, every individual absent from the place of his residence and serving in the land or naval forces of the United States, including the members of the Army Nurse Corps, the Navy Nurse Corps, the Women's Navy Reserve, and the Women's Army Auxiliary Corps, who is or was eligible to register for and is qualified to vote at any election under the law of the State of his residence, shall be entitled, as provided in this chapter, to vote for electors of President and Vice President of the United States, United States Senators, and Representatives in Congress. (Sept. 16, 1942, ch. 561, § 1, 56 Stat. 753.)

§ 302. Poll taxes, etc.

No person in military service in time of war shall be required, as a condition of voting in any election for President, Vice President, electors for President or Vice President, or for Senator or Member of the House of Representatives, to pay any poll tax or other tax or make any other payment to any State

or political subdivision thereof. (Sept. 16, 1942, ch. 561, § 2, 56 Stat. 753.)

§ 303. Application for ballot.

Every member of the land or naval forces of the United States absent from the place of his residence may make request of the secretary of state of the State of his residence for a ballot suitable for use in voting in accordance with the provisions of this chapter. The Secretary of War and the Secretary of the Navy shall cause to be printed and distributed to such members of the land and naval forces an adequate number of post cards which shall be used by each such member in making such request. All such post cards shall be transmitted free of postage in the United States mails. Upon one side of such post card the following shall be printed:

_____(Date)

Secretary of State of: _____

Being on active duty in the armed forces of the United States and desiring to vote in the coming election, I hereby apply for an official war ballot.

My home address is _____, in the (number and street) city, town, or village of _____, in the county of _____, in the State of _____, and my voting district or precinct to the best of my knowledge is _____. I desire that the ballot be sent to me at the following address:

(Signed)

Signature certified by:

(To be signed by any commissioned officer)

Upon the other side of such post card shall be printed the following:

FREE
(Official War Ballot)

Secretary of State of:

(City)

(State)

In each year in which an election for Senators and Representatives in Congress is to be held, such post cards shall be made available on February 1, or as soon thereafter as practicable, and from time to time thereafter, prior to the holding of the election. (Sept. 16, 1942, ch. 561, § 3, 56 Stat. 753.)

§ 304. Public list of applicants.

(a) Each secretary of state, upon receipt of postcards prepared pursuant to section 303 of this title, shall, from time to time, prepare for, and cause to be transmitted to each canvassing board or however the appropriate election official of that State may be denominated a statement containing the names and addresses of, and such other information appearing on the postcard as may be appropriate with respect to, the individuals making such requests who are subject to the jurisdiction of such board.

(b) There shall be prepared by each canvassing board a statement showing the names and residence addresses as shown on the statement of the secretary of state. Such statement shall separately list such names and addresses according to each election district or precinct. Such statement shall be open to public inspection at the office of such board not later than two weeks prior to the holding of the election. Such statement shall be added to from time to time as additional names and addresses are received by the board. Each such statement shall be prepared in duplicate, and the duplicate copy thereof shall be mailed immediately to the secretary of state of the State and shall be open at all times to public inspection at the office of the secretary of state of the State, together with all additions made thereto. (Sept. 16, 1942, ch. 561, § 4, 56 Stat. 754.)

§ 305. Ballots and booklets; form, style, contents.

(a) The secretary of state of each State shall cause to be prepared and printed, for use in voting under this chapter, an appropriate number of official war ballots. Such ballots shall provide for voting for electors of President and Vice President of the United States, United States Senators and Representatives in Congress, and may, in case the State legislature of his State shall have authorized it, also provide for voting for candidates for State, county, and other local offices, and with respect to any proposed amendment to the State constitution or any other proposition or question which is to be submitted to a vote in the State. Such ballots shall be uniform in size and in style of type, and the type and paper shall conform generally to that used for the regular official ballots of the State. Such ballots shall be printed in such form as may be appropriate for carrying out the provisions of this chapter.

(b) Such ballots shall contain the title of each office to be voted for. In addition, such ballots shall contain (1) the name and address of each nominated candidate for each office, the party or independent body nominating him, and a designation of the political subdivision to be represented, including blank space for writing in the name of any other person for whom the voter desires to vote, or (2) blank space for the insertion by the voter of the name of the nominated candidate or other person for whom the voter desires to vote. In the event that the ballot is prepared as provided in clause (2), the secretary of state shall cause to be prepared and printed an appropriate number of booklets containing the name and address of each nominated candidate for each office to be voted for and the party or independent body nominating him and a designation of the political subdivision to be represented. (Sept. 16, 1942, ch. 561, § 5, 56 Stat. 754.)

§ 306. Envelopes; voter's instruction.

(a) The secretary of state of each State shall also cause to be prepared and printed an appropriate number of official envelopes for use in connection

with such official war ballots. Each such envelope shall be gummed, ready for sealing. Upon one side of such envelope shall be printed in substantially the following form the following:

OFFICIAL WAR BALLOT FOR GENERAL ELECTION

Name of voter_____
Residence (street and number, if any)_____
County of_____
City or town of_____

Upon the other side of such envelope shall be printed the following oath:

OATH OF ELECTOR

I do hereby swear (or affirm) that I am a citizen of the United States and am now of the age of at least twenty-one years, or will be on the_____ (here insert the date of the election); that I will have been an inhabitant of the State of _____ for _____ years next preceding this election and for the _____ months preceding such election a resident of the county of_____, residing at (street and number, if any)_____ in the city (or town) of_____; that I am in the active military (or naval) service of the United States; and that I have not received or offered, do not expect to receive, have not paid, offered or promised to pay, contributed, offered or promised to contribute to another, to be paid or used, any money or other valuable thing as a compensation or reward for the giving or withholding of a vote at this election, and have not made any promise to influence the giving or withholding of any such vote; and that I have not been convicted of bribery or any infamous crime, or, if so convicted, that I have been pardoned or restored to all the rights of a citizen, without restriction as to the rights of suffrage.

Voter must sign here, and oath must be administered and attested.

Subscribed and sworn to before me this _____ day of _____.

Commissioned Officer.

Such oath shall constitute prima facie evidence that the voter is qualified to vote, unless the statements contained in such oath indicate the contrary.

(b) Such secretary of state shall also cause to be prepared and printed an appropriate number of copies of instructions for voters. In the event that a booklet is prepared as provided in section 305 (b) of this title, such instructions shall be included in such booklet.

(c) The secretary of state shall also cause to be prepared and printed an appropriate number of envelopes for the use of voters in returning official war ballots and envelopes to the States of their residence. (Sept. 16, 1942, ch. 561, § 6, 56 Stat. 755.)

§ 307. Transmission of ballots, booklets, envelopes, and instructions.

The secretary of state of each State shall transmit to every member of the land and naval forces of the United States who makes application to vote in accordance with section 303 of this title, as soon as practicable after the receipt of such application, an official war ballot and envelope, voting instructions, a booklet containing instructions and explanations as to casting a vote if one has been prepared, and an envelope for use in returning the official war ballot and envelope. (Sept. 16, 1942, ch. 561, § 7, 56 Stat. 756.)

§ 308. Return of ballots.

After such voter has marked the war ballot, he shall place it in the official envelope and securely seal the same. He shall then fill in and subscribe the oath printed upon the official envelope. Any commissioned officer of the Army, Navy, Marine Corps, or Coast Guard shall have the authority to administer and attest such oaths as are required by this chapter. Such official envelope shall then be placed in the envelope provided for such purpose and mailed by the voter to the secretary of state of the State of his residence, and such secretary of state, upon receiving the same, shall promptly transmit it to the appropriate election officials of the district or precinct or county of the voter's residence. (Sept. 16, 1942, ch. 561, § 8, 56 Stat. 756.)

§ 309. Canvass, count, and certification of votes.

The votes cast as provided in this chapter shall be canvassed, counted, and certified in each State by its proper canvassing boards in the same manner, as nearly as may be practicable, as the votes that were cast within its borders were canvassed, counted, and certified, but no official war ballot shall be valid if the voter has voted in person or by absentee ballot in accordance with the procedure provided by the laws of the State, or if it is received by the appropriate election officials of the district or precinct or county of the voter's residence after the hour of the closing of the polls on the date of the holding of the election. (Sept. 16, 1942, ch. 561, § 9, 56 Stat. 756.)

§ 310. Payment of expenses; appropriations.

(a) There are authorized to be appropriated, to be expended as provided in this section, such amounts as may be necessary to pay the expenses of carrying out the provisions of this chapter, including the expense of preparing and printing post cards, official war ballots, booklets, envelopes, instructions, and other supplies, and the cost of mailing and express charges. The Secretary of the Treasury shall make estimates of the amounts to be paid to any State for such purposes, such estimates to be based on reports filed by the secretary of state of the State containing his estimates of the sum which it will be necessary to expend.

(b) The Secretary of the Treasury shall, through the Division of Disbursements of the Treasury Department and prior to audit or settlement by the General Accounting Office, pay to each State the amounts estimated by him to be necessary for the purpose of carrying out the provisions of this chapter, subject to the conditions that the use of such amounts shall be properly accounted for, and any part of such amounts not needed shall be returned

to the Secretary of the Treasury upon his demand. (Sept. 16, 1942, ch. 561, § 10, 56 Stat. 756.)

§ 311. Utilization of services of local agencies by State secretaries of state.

Each secretary of state may utilize the services of such State and local officials and agencies for such purposes and to such extent as he may deem appropriate in the exercise of his powers and duties under this chapter. (Sept. 16, 1942, ch. 561, § 11, 56 Stat. 757.)

§ 312. Voting under state law.

Nothing in this chapter shall be deemed to restrict the right of any member of the land or naval forces of the United States to vote, whenever practicable, in accordance with the law of the State of his residence, if he does not elect to vote in accordance with the provisions of this chapter. (Sept. 16, 1942, ch. 561, § 12, 56 Stat. 757.)

§ 313. Applicability to primary elections.

All provisions of this chapter shall be administered, mutatis mutandis, in behalf of any individual to whom this chapter applies when, under the law of the State of his residence, any such individual is entitled to vote in primary elections in choosing candidates for electors of President and Vice President of the United States, United States Senators and Representatives in Congress. (Sept. 16, 1942, ch. 561, § 13, 56 Stat. 757.)

§ 314. Offenses against elective franchise.

The provisions of State and Federal law prohibiting offenses against the elective franchise shall apply in the case of elections and voting conducted pursuant to the provisions of this chapter. (Sept. 16, 1942, ch. 561, § 14, 56 Stat. 757.)

§ 315. Formality of compliance; liberal construction.

No mere informality in the manner of carrying out or executing the provisions of this chapter shall invalidate any election held under it or authorize the rejection of the returns thereof; and the provisions of this chapter shall be construed liberally for the purpose of effectuating its purposes. (Sept. 16, 1942, ch. 561, § 15, 56 Stat. 757.)

TITLE 50.—WAR, APPENDIX

Act	Sec.
Service Extension Act of 1941	351
First War Powers Act, 1941	601
Second War Powers Act, 1942	631
Miscellaneous Acts	702
Emergency Price Control Act of 1942	901
Inflation Control Act of 1942	961
War Pay and Allowances Act of 1942	1001
Small Business Mobilization Law	1101
War and Defense Contract Acts	1151

PROCLAMATIONS AND EXECUTIVE ORDERS RESPECTING WAR AND NEUTRALITY; DECLARATIONS OF WAR BY UNITED STATES

I. PROCLAMATIONS OF STATE OF WAR

War between Germany-Italy and Yugoslavia.. Proc. No. 2473
War between Hungary and Yugoslavia..... Proc. No. 2477
War between Bulgaria and Yugoslavia and Greece..... Proc. No. 2479
War between United States and Hungary, Bulgaria, and Rumania..... Proc. No. 2563

III. MISCELLANEOUS PROCLAMATIONS AND EXECUTIVE ORDERS

Unlimited National Emergency..... Proc. No. 2487
Establishment of President's War Relief Control Board and Definition of its Functions and Duties..... Ex. Ord. No. 9205

IV. DECLARATIONS OF WAR BY UNITED STATES (New)

War between United States and Japan..... Res. Dec. 8, 1941, ch. 561
War between United States and Germany..... Res. Dec. 11, 1941, ch. 564
War between United States and Italy..... Res. Dec. 11, 1941, ch. 565
War between United States and Bulgaria..... Res. June 5, 1942, ch. 323
War between United States and Hungary..... Res. June 5, 1942, ch. 324
War between United States and Rumania..... Res. June 5, 1942, ch. 325

I. PROCLAMATIONS OF STATE OF WAR

Proc. No. 2473. Proclamation of State of War Between Germany-Italy and Yugoslavia

Proc. No. 2473, Apr. 10, 1941, 6 F. R. 1905, 55 Stat. 1627, provided in part:

Now, therefore, I, FRANKLIN D. ROOSEVELT, President of the United States of America, acting under and by virtue of the authority conferred on me by the said joint resolution, do hereby proclaim that, Germany and Italy having wantonly attacked Yugoslavia, a state of war exists between Germany and Italy, on the one hand, and Yugoslavia, on the other hand, and that it is necessary to promote the security and preserve the peace of the United States and to protect the lives of citizens of the United States.

And I do hereby enjoin upon all officers of the United States, charged with the execution of the laws thereof, the utmost diligence in preventing violations of the said joint resolution and in bringing to trial and punishment any offenders against the same.

And I do hereby delegate to the Secretary of State the power to exercise any power or authority conferred on me by the said joint resolution (Title 22, §§ 441–457), as made effective by this proclamation issued thereunder, which is not specifically delegated by Executive order to some other officer or agency of this Government, and the power to promulgate such rules and regulations not inconsistent with law as may be necessary and proper to carry out any of its provisions.

Proc. No. 2477. Proclamation of State of War Between Hungary and Yugoslavia

Proc. No. 2477, Apr. 15, 1941, 6 F. R. 1995, 55 Stat. 1631, provided in part:

Now, therefore, I, FRANKLIN D. ROOSEVELT, President of the United States of America, acting under and by virtue of the authority conferred on me by the said joint resolution, do hereby proclaim that, Hungary having without justification attacked Yugoslavia, a state of war exists between Hungary and Yugoslavia and that it is necessary to promote the security and preserve the peace of the United States and to protect the lives of citizens of the United States.

And I do hereby enjoin upon all officers of the United States, charged with the execution of the laws thereof, the utmost diligence in preventing violations of the said joint resolution and in bringing to trial and punishment any offenders against the same.

And I do hereby delegate to the Secretary of State the power to exercise any power or authority conferred on me by the said joint resolution (Title 22, §§ 441–457), as made effective by this my proclamation issued thereunder, which is not specifically delegated by Executive order to some other officer or agency of this Government, and the power to promulgate such rules and regulations not inconsistent with law as may be necessary and proper to carry out any of its provisions.

Proc. No. 2479. Proclamation of State of War Between Bulgaria and Yugoslavia and Greece

Proc. No. 2479, April 24, 1941, 6 F. R. 2133, 55 Stat. 1636, provided in part:

Now, therefore, I, FRANKLIN D. ROOSEVELT, President of the United States of America, acting under and by virtue of the authority conferred on me by the said joint resolution, do hereby proclaim that, Bulgaria having without justification attacked Yugoslavia and Greece, a state of war exists between Bulgaria, on the one hand, and Yugoslavia and Greece, on the other hand, and that it is necessary to promote the security and preserve the peace of the United States and to protect the lives of citizens of the United States.

And I do hereby enjoin upon all officers of the United States, charged with the execution of the laws thereof, the utmost diligence in preventing violations of the said joint resolution and in bringing to trial and punishment any offenders against the same.

And I do hereby delegate to the Secretary of State the power to exercise any power or authority conferred on me by the said joint resolution (Title 22, §§ 441–457), as made effective by this my proclamation issued thereunder, which is not specifically delegated by Executive order to some other officer or agency of this Government, and, the power to promulgate such rules and regulations not inconsistent with law as may be necessary and proper to carry out any of its provisions.

Proc. No. 2563. Proclamation of State of War Between United States and Hungary, Bulgaria, and Rumania

Proc. No. 2563, July 17, 1942, 7 F. R. 5535, 56 Stat. ——, provided in part:

Now, therefore, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby make proclamation to all whom it may concern that a state of war exists between the United States and Hungary, Rumania, and Bulgaria.

And acting under and by virtue of the authority vested in me by the Constitution of the United States and the said sections of the United States Code, I do hereby further proclaim and direct that the conduct to be observed on the part of the United States toward all natives, citizens, denizens, or subjects of Hungary, Rumania, and Bulgaria, being of the age of fourteen years and upward, who shall be within the United States or within any territories in any way subject to the jurisdiction of the United States and not actually naturalized, shall be as follows:

All natives, citizens, denizens, or subjects of Hungary, Rumania, and Bulgaria are enjoined to preserve the peace towards the United States and to refrain from crime against the public safety, and from violating the laws of the United States and of the States and Territories thereof; and to refrain from actual hostility or giving information, aid, or comfort to the enemies of the United States or interfering by word or deed with the defense of the United States or the political processes and public opinions thereof; and to comply strictly with the regulations which may be from time to time promulgated by the President.

All natives, citizens, denizens, or subjects of Hungary, Rumania, and Bulgaria, being of the age of fourteen years or upward, who shall be within the United States and not actually naturalized, who fail to conduct themselves as so enjoined, in addition to all other penalties prescribed by law, shall be liable to restraint, or to give security, or to remove and depart from the United States in the manner prescribed by sections 23 and 24 of Title 50 of the United States Code and as prescribed in regulations duly promulgated by the President.

And pursuant to the authority vested in me as aforesaid I hereby declare and prescribe the following regulation, which I find necessary in the premises and for the public safety:

Any native, citizen, denizen, or subject of Hungary, Rumania, or Bulgaria, of the age of fourteen years and upward, and not actually naturalized, who, in the judgment of the Attorney General or the Secretary of War, as the case may be, is aiding, or about to aid, the enemy, or who may be at large to the danger of the public peace or safety, or who, in the judgment of the Attorney General or the Secretary of War, as the case may be, is violating, or is about to violate any regulation adopted and promulgated by the President, or any criminal law of the United States or of the States or Territories thereof, shall be subject to summary arrest as an alien enemy and to confinement in a place of detention, as may be directed by the President or by any executive officer hereafter designated by the President of the United States.

And pursuant to the authority vested in me, I hereby charge the Attorney General with the duty of executing the above regulation and all regulations hereafter adopted and promulgated regarding the conduct of natives, citizens, denizens or subjects of Hungary, Rumania, and Bulgaria within continental United States, Puerto Rico, and the Virgin Islands, and the Secretary of War with the duty of executing the above regulation and all regulations hereafter adopted and promulgated regarding the conduct of natives, citizens, denizens, or subjects of Hungary, Rumania, and Bulgaria in Alaska, the Canal Zone, the Hawaiian Islands, and the Philippine Islands. Each of them is specifically directed to cause the apprehension of any native, citizen, denizen, or subject of Hungary, Rumania, or Bulgaria who in the judgment of each is subject to apprehension as an alien enemy under such regulations. In carrying out such regulations within the continental United States, Puerto Rico, and the Virgin Islands, the Attorney General is authorized to utilize such agents, agencies, officers and departments of the United States and of the several states, territories, dependencies, and municipalities thereof and of the District of Columbia as he may select for the purpose. Similarly the Secretary of War in carrying out such regulations in Alaska, the Canal Zone, the Hawaiian Islands, and the Philippine Islands is authorized to use such agents, agencies, officers, and departments of the United States and of the territories, dependencies, and municipalities thereof as he may select for the purpose. All such agents, agencies, officers, and departments are hereby granted full authority for all acts done by them in the execution of such regulations when acting by direction of the Attorney General or the Secretary of War, as the case may be.

For the purposes of entry into and departure from the United States, paragraph (8) of proclamation No. 2525 of December 7, 1941, shall be applicable to natives, citizens, denizens, or subjects of the countries herein mentioned.

This proclamation and the regulations contained herein and hereafter adopted shall extend and apply to all land and water, continental or insular, in any way within the jurisdiction of the United States.

III. MISCELLANEOUS PROCLAMATIONS AND EXECUTIVE ORDERS

Proc. No. 2487. Unlimited National Emergency

Proc. No. 2487, May 27, 1941, 6 F. R. 2617, 55 Stat. 1647, is set out below:

Whereas on September 8, 1939, because of the outbreak of war in Europe a proclamation (Proc. No. 2352, set out in note under this division of this appendix) was issued declaring a limited national emergency and directing measures "for the purpose of strengthening our national defense within the limits of peacetime authorizations",

Whereas a succession of events makes plain that the objectives of the Axis belligerents in such war are not confined to those avowed at its commencement, but include overthrow throughout the world of existing democratic order, and a worldwide domination of peoples and economies through the destruction of all resistance on land and sea and in the air, and

Whereas indifference on the part of the United States to the increasing menace would be perilous, and common prudence requires that for the security of this nation and of this hemisphere we should pass from peacetime authorizations of military strength to such a basis as will enable us to cope instantly and decisively with any attempt at hostile encirclement of this hemisphere, or the establishment of any base for aggression against it, as well as to repel the threat of predatory incursion by foreign agents into our territory and society.

Now, therefore, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do proclaim that an unlimited national emergency confronts this country, which requires that its military, naval, air and civilian defenses be put on the basis of readiness to repel any and all acts or threats of aggression directed toward any part of the Western Hemisphere.

I call upon all the loyal citizens engaged in production for defense to give precedence to the needs of the nation to the end that a system of government that makes private enterprize possible may survive.

I call upon all our loyal workmen as well as employers to merge their lesser differences in the larger effort to insure the survival of the only kind of government which recognizes the rights of labor or of capital.

I call upon loyal state and local leaders and officials to cooperate with the civilian defense agencies of the United States to assure our internal security against foreign directed subversion and to put every community in order for maximum productive effort and minimum of waste and unnecessary frictions.

I call upon all loyal citizens to place the nation's needs first in mind and in action to the end that we may mobilize and have ready for instant defensive use all of the physical powers, all of the moral strength and all of the material resources of this nation.

Ex. Ord. No. 9205. Establishment of President's War Relief Control Board and Definition of Its Functions and Duties

Ex. Ord. No. 9205, July 25, 1942, 7 F. R. 5803, provided:

By virtue of the authority vested in me by the Constitution and statutes of the United States, as President of the United States of America and Commander-in-Chief of the Army and Navy, because of emergencies affecting the national security and defense, and for the purpose of controlling in the public interest charities for foreign and

domestic relief, rehabilitation, reconstruction, and welfare arising from war-created needs, it is hereby ordered as follows:

1. The President's Committee on War Relief Agencies, appointed by me on March 13, 1941, is hereby continued and established as the President's War Relief Control Board, hereinafter referred to as the Board. The Chairman of the Board shall be responsible to the President.

2. The Board is hereby authorized and empowered—

(a) to control, in the interest of the furtherance of the war purpose, all solicitations, sales of or offers to sell merchandise or services, collections and receipts and distribution or disposition of funds and contributions in kind for the direct or implied purpose of (1) charities for foreign and domestic relief, rehabilitation, reconstruction and welfare arising from war-created needs in the United States or in foreign countries, (2) refugee relief, (3) the relief of the civilian population of the United States affected by enemy action, or (4) the relief and welfare of the armed forces of the United States or of their dependents; *Provided*, that the powers herein conferred shall apply only to activities concerned directly with war relief and welfare purposes and shall not extend to local charitable activities of a normal and usual character nor in any case to intra-state activities other than those immediately affecting the war effort;

(b) (1) to provide for the registration or licensing of persons or agencies engaged in such activities and for the renewal or cancellation of such registration or licenses; (2) to regulate and coordinate the times and amounts of fund-raising appeals; (3) to define and promulgate ethical standards of solicitation and collection of funds and contributions in kind; (4) to require accounts of receipts and expenditures duly and reliably audited, and such other records and reports as the Board may deem to be in the public interest; (5) to eliminate or merge such agencies in the interests of efficiency and economy; and (6) to take such steps as may be necessary for the protection of essential local charities; and

(c) to prescribe such rules and regulations not inconsistent with law as the Board may determine to be necessary or desirable to carry out the purposes of this Order.

3. The provisions of section 2 of this Order shall not apply to (a) the American National Red Cross or (b) established religious bodies which are not independently carrying out any of the activities specified in section 2 of this Order.

4. Under the authority given me by Section 13 of the Joint Resolution of Congress approved November 4, 1939 (54 Stat. 8, 11) and Title I of the First War Powers Act, 1941, approved December 18, 1941 (Public Law No. 354, 77th Congress (50 App. § 601 et seq.)), and pursuant to the suggestion of the Secretary of State, it is ordered that the administration of any and all of the provisions of Section 8 (b) of the said Joint Resolution relating to the solicitation and collection of funds and contributions for relief purposes, heretofore by me vested in the Secretary of State, be and it hereby is transferred to the said Board. All rules and regulations and forms which have been issued by the Secretary of State pursuant to the provisions of said Section 8 (b) and which are in effect shall continue in effect until modified, superseded, revoked or repealed by the Board.

5. Any and all matters within the jurisdiction of said Board which may be affected with a question relating to the foreign policy of the Government of the United States in connection with the administration of the powers vested in the Board by this Order shall be determined only after conference with the Secretary of State, to the end that any action with respect to such matters shall be consistent with the foreign policy of the United States.

6. For the purpose of economy in administration, the Board is authorized to utilize the services of available and appropriate personnel of the Department of State and other Government departments and agencies and such other services, equipment, and facilities as may be made available by these departments and agencies.

7. For the purpose of effectively carrying out the provisions of this Order, the Board may require that all war relief and welfare policies, plans, programs, procedures and methods of voluntary agencies be coordinated and integrated with those of the several Federal departments, establishments and agencies and the American Red Cross; and all these organizations shall furnish from time to time such information as the Board may consider necessary for such purposes.

8. The Board shall from time to time submit to the President such reports and recommendations regarding war charities, relief and welfare in foreign countries and in the United States and the relationship of public and private organizations, resources and programs in these and related fields, as the public interest may require.

9. The members of the Board shall serve as such without compensation, but shall be entitled to necessary transportation, subsistence, and other expenses incident to the performance of their duties.

10. This Order shall remain in force during the continuance of the present war and for six months after the termination thereof, unless revoked by Presidential order.

IV. DECLARATIONS OF WAR BY UNITED STATES

(New)

War Between United States and Japan

Res. Dec. 8, 1941, 4.10 p. m., E. S. T., ch. 561, 55 Stat. 795, provided as follows:

"Whereas the Imperial Government of Japan has committed unprovoked acts of war against the Government and the people of the United States of America: Therefore be it

"Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the state of war between the United States and the Imperial Government of Japan which has thus been thrust upon the United States is hereby formally declared; and the President is hereby authorized and directed to employ the entire naval and military forces of the United States and the resources of the Government to carry on war against the Imperial Government of Japan; and, to bring the conflict to a successful termination, all of the resources of the country are hereby pledged by the Congress of the United States."

War Between United States and Germany

Res. June 5, 1942, ch. 325, 56 Stat. 307, provided as 796, provided as follows:

"Whereas the Government of Germany has formally declared war against the Government and the people of the United States of America: Therefore be it

"Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the state of war between the United States and the Government of Germany which has thus been thrust upon the United States is hereby formally declared; and the President is hereby authorized and directed to employ the entire naval and military forces of the United States and the resources of the Government to carry on war against the Government of Germany; and, to bring the conflict to a successful termination, all of the resources of the country are hereby pledged by the Congress of the United States."

War Between United States and Italy

Res. Dec. 11, 1941, 3:06 p. m., E. S. T., ch. 565, 55 Stat. 797, provided as follows:

"Whereas the Government of Italy has formally declared war against the Government and the people of the United States of America: Therefore be it

"Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the state of war between the United States and the Government of Italy which has thus been thrust upon the United States is hereby formally declared; and the President is hereby authorized and directed to employ the entire naval and military forces of the United States and the resources of the Government to carry on war against the Government of Italy; and, to bring the conflict to a

successful termination, all of the resources of the country are hereby pledged by the Congress of the United States."

WAR BETWEEN UNITED STATES AND BULGARIA

Res. June 5, 1942, ch. 323, 56 Stat. 307, provided as follows:

"Whereas the Government of Bulgaria has formally declared war against the Government and the people of the United States of America: Therefore be it

"Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the state of war between the United States and the Government of Bulgaria which has thus been thrust upon the United States is hereby formally declared; and the President is hereby authorized and directed to employ the entire naval and military forces of the United States and the resources of the Government to carry on war against the Government of Bulgaria; and, to bring the conflict to a successful termination, all of the resources of the country are hereby pledged by the Congress of the United States."

WAR BETWEEN UNITED STATES AND HUNGARY

Res. June 5, 1942, ch. 324, 56 Stat. 307, provided as follows:

"Whereas the Government of Hungary has formally declared war against the Government and the people of the United States of America: Therefore be it

"Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the state of war between the United States and the Government of Hungary which has thus been thrust upon the United States is hereby formally declared; and the President is hereby authorized and directed to employ the entire naval and military forces of the United States and the resources of the Government to carry on war against the Government of Hungary; and, to bring the conflict to a successful termination, all of the resources of the country are hereby pledged by the Congress of the United States."

WAR BETWEEN UNITED STATES AND RUMANIA

Res. June 5, 1942, ch. 325, 56 Stat. 307, provided as follows:

"Whereas the Government of Rumania has formally declared war against the Government and the people of the United States of America: Therefore be it

"Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the state of war between the United States and the Government of Rumania which has thus been thrust upon the United States is hereby formally declared; and the President is hereby authorized and directed to employ the entire naval and military forces of the United States and the resources of the Government to carry on war against the Government of Rumania; and, to bring the conflict to a successful termination, all of the resources of the country are hereby pledged by the Congress of the United States."

TRADING WITH THE ENEMY ACT OF 1917

ACT OCT. 6, 1917, CH. 106, 40 STAT. 411

CROSS REFERENCES

Confirmation of certain acts, etc., made under provisions of sections 1–31 of this Appendix, see section 617 of this Appendix.

§ 3. Acts prohibited.

PRESIDENTIAL POWERS TRANSFERRED

All powers conferred upon the President by subsec. (a) of this section were delegated to the Secretary of the Treasury by Memorandum of the President dated Feb. 12, 1942, 7 F. R. 1409.

Transfer of President's powers under subsec. (a) to Alien Property Custodian, see Ex. Ord. No. 9095, set out in note under section 6 of this Appendix.

§ 5. Suspension of provisions relating to ally of enemy; regulation of transaction in foreign exchange of gold or silver.

* * * * *

(b) (1) During the time of war or during any other period of national emergency declared by the President, the President may, through any agency that he may designate, or otherwise, and under such rules and regulations as he may prescribe, by means of instructions, licenses, or otherwise—

(A) investigate, regulate, or prohibit, any transactions in foreign exchange, transfers of credit or payments between, by, through, or to any banking institution, and the importing, exporting, hoarding, melting, or earmarking of gold or silver coin or bullion, currency or securities, and

(B) investigate, regulate, direct and compel, nullify, void, prevent or prohibit, any acquisition holding, withholding, use, transfer, withdrawal, transportation, importation or exportation of, or dealing in, or exercising any right, power, or privilege with respect to, or transactions involving, any property in which any foreign country or a national thereof has any interest,

by any person, or with respect to any property, subject to the jurisdiction of the United States; and any property or interest of any foreign country or national thereof shall vest, when, as, and upon the terms, directed by the President, in such agency or person as may be designated from time to time by the President, and upon such terms and conditions as the President may prescribe such interest or property shall be held, used, administered, liquidated, sold, or otherwise dealt with in the interest of and for the benefit of the United States, and such designated agency or person may perform any and all acts incident to the accomplishment or furtherance of these purposes; and the President shall, in the manner hereinabove provided, require any person to keep a full record of, and to furnish under oath, in the form of reports or otherwise, complete information relative to any act or transaction referred to in this subdivision either before, during, or after the completion thereof, or relative to any interest in foreign property, or relative to any property in which any foreign country or any national thereof has or has had any interest, or as may be otherwise necessary to enforce the provisions of this subdivision, and in any case in which a report could be required, the President may, in the manner hereinabove provided, require the production, or if necessary to the national security or defense, the seizure, of any books of account, records, contracts, letters, memoranda, or other papers, in the custody or control of such person; and the President may, in the manner hereinabove provided, take other and further measures not inconsistent herewith for the enforcement of this subdivision.

(2) Any payment, conveyance, transfer, assignment, or delivery of property or interest therein, made to or for the account of the United States, or as otherwise directed, pursuant to this subdivision or any rule, regulation, instruction, or direction issued hereunder shall to the extent thereof be a full

acquittance and discharge for all purposes of the obligation of the person making the same; and no person shall be held liable in any court for or in respect to anything done or omitted in good faith in connection with the administration of, or in pursuance of and in reliance on, this subdivision, or any rule, regulation, instruction, or direction issued hereunder.

(3) As used in this subdivision the term "United States" means the United States and any place subject to the jurisdiction thereof, including the Philippine Islands, and the several courts of first instance of the Commonwealth of the Philippine Islands shall have jurisdiction in all cases, civil or criminal, arising under this subdivision in the Philippine Islands and concurrent jurisdiction with the district courts of the United States of all cases, civil or criminal, arising upon the high seas: *Provided, however,* That the foregoing shall not be construed as a limitation upon the power of the President, which is hereby conferred, to prescribe from time to time, definitions, not inconsistent with the purposes of this subdivision, for any or all of the terms used in this subdivision. Whoever willfully violates any of the provisions of this subdivision or of any license, order, rule or regulation issued thereunder, shall, upon conviction, be fined not more than $10,000, or, if a natural person, may be imprisoned for not more than ten years, or both; and any officer, director, or agent of any corporation who knowingly participates in such violation may be punished by a like fine, imprisonment, or both. As used in this subdivision the term "person" means an individual, partnership, association, or corporation. (As amended Dec. 18, 1941, ch. 593, title III, § 301, 55 Stat. 839.)

AMENDMENTS

1941—Act Dec. 18, 1941, cited to text, amended first sentence of subsec. (b).

PRESIDENTIAL POWERS TRANSFERRED

All powers conferred upon the President by subsec. (b) of this section were delegated to the Secretary of the Treasury by Memorandum of the President dated Feb. 12, 1942, 7 F. R. 1409.

Transfer of President's powers under subsec. (b) to Alien Property Custodian, see Ex. Ord. No. 9095, set out in note under section 6 of this Appendix.

REGULATION OF CONSUMER CREDIT

Ex. Ord. No. 8843, Aug. 9, 1941, 6 F. R. 4035–4037, provided:

Whereas a large volume of credit is being devoted to financing and refinancing purchases of consumers' goods and services through extensions of credit that usually are made to individuals and to a large extent are on an instalment payment basis; and

Whereas the conditions under which such credit is available have an important influence upon the volume and timing of demand, not only for the particular goods and services purchased on credit but also for goods and services in general; and

Whereas liberal terms for such credit tend to stimulate demand for consumers' durable goods the production of which requires materials, skills, and equipment needed for national defense; and

Whereas the extension of such credit in excessive volume tends to generate inflationary developments of increasing consequence as the limits of productive capacity are approached in more and more fields and to hinder the accumulation of savings available for financing the defense program; and

Whereas the public interest requires control of the use of instalment credit for financing and refinancing purchases of consumers' durable goods the production of which absorbs resources needed for national defense, in order (a) to facilitate the transfer of productive resources to defense industries, (b) to assist in curbing unwarranted price advances and profiteering which tend to result when the supply of such goods is curtailed without corresponding curtailment of demand, (c) to assist in restraining general inflationary tendencies, to support or supplement taxation imposed to restrain such tendencies, and to promote the accumulation of savings available for financing the defense program, (d) to aid in creating a backlog of demand for consumers' durable goods, and (e) to restrain the development of a consumer debt structure that would repress effective demand for goods and services in the post-defense period; and

Whereas in order to prevent evasion or avoidance of this order and such regulations as may be prescribed to effectuate its purposes, means should also be available for regulating the use of other instalment credit and other forms of credit usually extended to consumers or on consumers' durable goods; and

Whereas it is appropriate that such credit be controlled and regulated through an existing governmental agency which has primary responsibilities with respect to the determination and administration of national credit policies:

Now, therefore, by virtue of the authority vested in me by section 5 (b) of the Act of October 6, 1917, as amended (this section), and by virtue of all other authority vested in me, and in order, in the national emergency declared by me on May 27, 1941 (Proc. No. 2487, set out in note preceding section 1 of this Appendix), to promote the national defense and protect the national economy, it is hereby ordered as follows:

ADMINISTRATION

SECTION 1. (a) The Board of Governors of the Federal Reserve System (hereinafter called the Board) is hereby designated as the agency through which transfers of credit between and payments by or to banking institutions (as defined herein pursuant to section 5 (b) of the aforesaid act) (this section) which constitute, or arise directly or indirectly out of, any extension of credit of a type set out in section 2 (a) of this order shall be investigated, regulated and prohibited.

(b) The Board shall, whenever it deems such action to be necessary or appropriate, take any lawful steps herein authorized and such other lawful steps as are within its power to carry out the purposes of this order, and may, in administering this order, utilize the services of the Federal Reserve Banks and any other agencies, Federal or State, which are available and appropriate.

(c) In order to facilitate the coordination of the Board's functions under this order with other phases of the program for national defense and for protecting the national economy, there shall be a committee consisting of the Secretary of the Treasury, the Federal Loan Administrator, and the Administrator of the Office of Price Administration and Civilian Supply, or such alternate as each shall designate, and such other members as the President shall subsequently appoint. The Board shall maintain liaison with the committee, and in formulating policies with respect to down-payments, maturities, terms of repayment, and other such questions of general policy shall consult with the committee and take into consideration any suggestions or recommendations it may make.

REGULATIONS

SECTION 2. (a) Whenever the Board shall determine that such action is necessary or appropriate for carrying out the purposes of this order, the Board shall prescribe regulations with respect to transfers and payments which constitute, or arise directly or indirectly out of, any extension of instalment credit for the purpose of purchasing or carrying any consumers' durable good except a residential building in its entirety; and the Board may in addition, to the extent deemed by it to be desirable and feasible in order to prevent evasion of such regulations as may be so prescribed or in order to control forms of credit the use of which might defeat the purposes of this order and such regulations, prescribe regulations with respect to transfers

and payments which constitute, or arise directly or indirectly out of, (1) any other extension of instalment credit, or (2) any other extension of credit for the purpose of purchasing or carrying any consumers' durable good, or (3) any other extension of credit in the form of a loan other than a loan made for business purposes to a business enterprise or for agricultural purposes to a person engaged in agriculture. Such regulations may be prescribed by the Board at such times and with such effective dates as the Board shall deem to be in accordance with the purposes of this order.

(b) Such regulations may from time to time, originally or by amendment, regulate or prohibit such transfers and payments or exempt them from regulation or prohibition and may classify them according to the nature of the transactions or goods or persons involved or upon such other basis as may reasonably differentiate such transfers and payments for the purposes of regulations under this order, and may be made applicable to one or more of the classes so established; and, without limiting the generality of the foregoing, such regulations may require transactions or persons or classes thereof to be registered or licensed; may prescribe appropriate limitations, terms, and conditions for such registrations or licenses; may provide for suspension of any such registration or license for violation of any provision thereof or of any regulation, rule, or order prescribed hereunder, may prescribe appropriate requirements as to the keeping of records and as to the form, contents, or substantive provisions of contracts, liens, or any relevant documents; may prohibit solicitations by banking institutions which would encourage evasion or avoidance of the requirements of any regulation, license, or registration under this order; and may from time to time make appropriate provisions with respect to—

(1) The maximum amount of credit which may be extended on, or in connection with any purchase of, any consumers' durable good;

(2) The maximum maturity, minimum periodic payments, and maximum periods between payments, which may be stipulated in connection with extensions of credit;

(3) The methods of determining purchase prices or market values or other bases for computing permissible extensions of credit or required down-payments; and

(4) Special or different terms, conditions, or exemptions with respect to new or used goods, minimum original cash payments, temporary credits which are merely incidental to cash purchases, payment or deposits usable to liquidate credits, and other adjustments or special situations.

(c) On and after the effective date of any regulation prescribed by the Board with respect to any extension of credit of a type set out in section 2 (a), and notwithstanding the provisions of any other proclamation, order, regulation, or license under the aforesaid Act, all transfers and payments which are in violation of such regulation shall be and hereby are prohibited to the extent specified in such regulation.

(d) Neither this order nor any regulation issued thereunder shall affect the right of any person to enforce any contract, except that after the effective date of any such regulation every contract which is made in connection with any extension of credit and which violates, or the performance of which would violate, any provision of such regulation (other than a provision designated therein as being for administrative purposes), and every lien, pledge, seller's interest in a conditional sale, or other property interest, subject to the provisions of such contract or created in connection therewith, shall be unenforceable by the person who extends such credit or by any person who acquires any right of such person in such contract; provided that such disability shall not apply to any person who extends such credit, or acquires such right for value, in good faith and without knowing or having reason to know the facts by reason of which the making or performance of such contract was or would be such a violation.

REPORTS

SECTION 3. Reports concerning the kinds, amounts, and characteristics of any extensions of credit subject to this [illegible], concerning transfers and payments which arise out of any such extensions of credit, or concerning circumstances related to such extensions of credit or such transfers or payments or to the regulation thereof, shall be filed on such forms, under oath or otherwise, at such times and from time to time, and by such persons, as the Board may prescribe by rule, regulation, or order as necessary or appropriate for enabling the Board to perform its functions under this order. The Board may require any person to furnish, under oath or otherwise, complete information relative to any transaction within the scope of this order, including the production of any books of account, contracts, letters, or other papers, in connection therewith in the custody or control of such person.

DEFINITIONS

SECTION 4. For the purposes of this order, unless the context otherwise requires, the following terms shall have the following meanings, provided that the Board may in its regulations give such terms more restricted meanings:

(a) "Person" has the meaning set forth in section 5 (b) of the Act of October 6, 1917, as amended (this section).

(b) "Transfers and payments" means "transfers of credit between and payments by or to banking institutions".

(c) "Banking institution" means any person engaged as principal, agent, broker, or otherwise, in the business of making or holding extensions of credit and includes, without limitation, any bank, any loan company, and finance company, or any other person engaged in the business of making or holding extensions of credit whether as a vendor of consumers' durable goods or otherwise.

(d) "Consumers' durable good" includes any good, whether new or used, which is durable or semi-durable and is used or usable for personal, family or household purposes, and any service connected with the acquisition of any such good or of any interest therein.

(e) "Extension of credit" means any loan or mortgage; any instalment purchase contract, any conditional sales contract, or any sale or contract of sale under which part or all of the price is payable subsequent to the making of such sale or contract; any rental-purchase contract, or any contract for the bailment or leasing of property under which the bailee or lessee either has the option of becoming the owner thereof or obligates himself to pay as compensation a sum substantially equivalent to or in excess of the value thereof; any contract creating any lien or similar claim or property to be discharged by the payment of money; any purchase, discount, or other acquisition of, or any extension of credit upon the security of, any obligation or claim arising out of any of the foregoing; and any transaction or series of transactions having a similar purpose or effect.

(f) An extension of credit is an extension of "instalment credit" if the obligor undertakes to repay the credit in two or more scheduled payments or undertakes to make two or more scheduled payments or deposits usable to liquidate the credit, or if the extension of credit has a similar purpose or effect, or if it is for the purpose of financing a business enterprise which makes such extensions of credit.

(g) An extension of credit is "for the purpose of purchasing or carrying any consumers' durable good" if it is directly or indirectly for the purpose of financing or refinancing the purchase of any consumers' durable good or is directly or indirectly secured by any consumers' durable good, or if the extension of credit has a similar purpose or effect, or if it is for the purpose of financing a business enterprise which makes such extensions of credit.

PENALTIES

SECTION 5. Whoever willfully violates or knowingly participates in the violation of this order or of any regulation prescribed hereunder, shall be subject to the penalties applicable with respect to violations of section 5 (b) of the said Act of October 6, 1917, as amended (this section).

REGULATIONS ISSUED

Regulations supplementing Ex. Ord. No. 8843 relating to consumer credit were issued on Aug. 21, 1941, by the Board of Governors of the Federal Reserve System and are set forth in 6 F. R. 4443–4447.

§ 6. Alien property custodian; general powers and duties.

TRANSFER OF FUNCTIONS

The Office of the Alien Property Custodian was abolished and the functions and personnel thereof were transferred to the Department of Justice by Ex. Ord. No. 6694, eff. July 1, 1934.

EX. ORD. NO. 9095. WORLD WAR II ALIEN PROPERTY CUSTODIAN

Ex. Ord. No. 9095, March 11, 1942, 7 F. R. 1971, as amended Ex. Ord. No. 9193, July 6, 1942, 7 F. R. 5205, provided:

By virtue of the authority vested in me by the Constitution, by the First War Powers Act, 1941 (section 601 et seq. of this Appendix), by the Trading with the enemy Act of October 6, 1917, as amended (section 1 et seq. of this Appendix), and as President of the United States, it is hereby ordered as follows:

Executive Order No. 9095 of March 11, 1942, is amended to read as follows:

1. There is hereby established in the Office for Emergency Management of the Executive Office of the President the Office of Alien Property Custodian, at the head of which shall be an Alien Property Custodian appointed by the President. The Alien Property Custodian shall receive compensation at such rate as the President shall approve and in addition shall be entitled to actual and necessary transportation, subsistence, and other expenses incidental to the performance of his duties. Within the limitation of such funds as may be made available for that purpose, the Alien Property Custodian may appoint assistants and other personnel and delegate to them such functions as he may deem necessary to carry out the provisions of this Executive Order.

2. The Alien Property Custodian is authorized and empowered to take such action as he deems necessary in the national interest, including, but not limited to, the power to direct, manage, supervise, control or vest, with respect to:

(a) any business enterprise within the United States which is a national of a designated enemy country and any property of any nature whatsoever owned or controlled by, payable or deliverable to, held on behalf of or on account of or owing to or which is evidence of ownership or control of any such business enterprise, and any interest of any nature whatsoever in such business enterprise held by an enemy country or national thereof;

(b) any other business enterprise within the United States which is a national of a foreign country and any property of any nature whatsoever owned or controlled by, payable or deliverable to, held on behalf of or on account of or owing to or which is evidence of ownership or control of any such business enterprise, and any interest of any nature whatsoever in such business enterprise held by a foreign country or national thereof, when it is determined by the Custodian and he has certified to the Secretary of the Treasury that it is necessary in the national interest, with respect to such business enterprise, either (i) to provide for the protection of the property, (ii) to change personnel or supervise the employment policies, (iii) to liquidate, reorganize, or sell, (iv) to direct the management in respect to operations, or (v) to vest;

(c) any other property within the United States owned or controlled by a designated enemy country or national thereof, not including in such other property, however, cash, bullion, moneys, currencies, deposits, credits, credit instruments, foreign exchange and securities except to the extent that the Alien Property Custodian determines that such cash, bullion, moneys, currencies, deposits, credits, credit instruments, foreign exchange and securities are necessary for the maintenance or safeguarding of other property belonging to the same designated enemy country or the same national thereof and subject to vesting pursuant to section 2 hereof;

(d) any patent, patent application, design patent, design patent application, copyright, copyright application, trademark or trademark application or right related thereto in which any foreign country or national thereof has any interest and any property of any nature whatsoever (including, without limitation, royalties and license fees) payable or held with respect thereto, and any interest of any nature whatsoever held therein by any foreign country or national thereof;

(e) any ship or vessel or interest therein, in which any foreign country or national thereof has an interest; and

(f) any property of any nature whatsoever which is in the process of administration by any person acting under judicial supervision or which is in partition, libel, condemnation or other similar proceedings and which is payable or deliverable to, or claimed by, a designated enemy country or national thereof. When the Alien Property Custodian determines to exercise any power and authority conferred upon him by this section with respect to any of the foregoing property over which the Secretary of the Treasury is exercising any control and so notifies the Secretary of the Treasury in writing, the Secretary of the Treasury shall release all control of such property, except as authorized or directed by the Alien Property Custodian.

3. Subject to the provisions of this Executive Order, all powers and authority conferred upon me by sections 3 (a) and 5 (b) of the Trading with the enemy Act, as amended, are hereby delegated to the Secretary of the Treasury or any person, agency, or instrumentality designated by him; *provided, however,* that when any property or interest, not belonging to a foreign government or central bank, shall be vested by the Secretary of the Treasury, such property or interest shall be vested in, and dealt with by, the Alien Property Custodian upon the terms directed by the Secretary of the Treasury. Except as otherwise provided herein, this Executive Order shall not be deemed to modify or amend Executive Order No. 8389, as amended, or the President's Proclamation of July 17, 1941, or Executive Order No. 8839, as amended, or the regulations, rulings, licenses and other action taken thereunder, or in connection therewith.

4. Without limitation as to any other powers or authority of the Secretary of the Treasury or the Alien Property Custodian under any other provision of this Executive Order, the Secretary of the Treasury and the Alien Property Custodian are authorized and empowered, either jointly or severally, to prescribe from time to time, regulations, rulings, and instructions to carry out the purposes of this Executive Order. The Secretary of the Treasury and the Alien Property Custodian each shall make available to the other all information in his files to enable the other to discharge his functions, and shall keep each other currently informed as to investigations being conducted with respect to enemy ownership or control of business enterprises within the United States.

5. The Alien Property Custodian is authorized to issue appropriate regulations governing the service of process or notice upon any person within any designated enemy country or any enemy-occupied territory in connection with any court or administrative action or proceeding within the United States. The Alien Property Custodian also is authorized to take such other and further measures in connection with representing any such person in any such action or proceeding as in his judgment and discretion is or may be in the interest of the United States. If, as a result of any such action or proceeding, any such person obtains, or is determined to have, an interest in any property (including money judgments), such property, less an amount equal to the costs and expenses incurred by the Alien Property Custodian in such action or proceeding, shall be subject to the provisions of Executive Order No. 8389, as amended, *provided, however,* that this shall not be deemed to limit the powers of the Alien Property Custodian under section 2 of this Order; and *provided further,* that the Alien Property Custodian may vest an amount of such property equal to the costs and expenses incurred by the Alien Property Custodian in such action or proceeding.

6. To enable the Alien Property Custodian to carry out his functions under this Executive Order, there are hereby delegated to the Alien Property Custodian or any person, agency, or instrumentality designated by him all powers and authority conferred upon me by section 5 (b) of the Trading with the enemy Act, as amended, including,

but not limited to, the power to make such investigations and require such reports as he deems necessary or appropriate to determine whether any enterprise or property should be subject to his jurisdiction and control under this Executive Order. The powers and authority conferred upon the Alien Property Custodian by Executive Order No. 9142 shall be administered by him in conformity with the provisions of this Executive Order.

7. In the exercise of the authority herein delegated, the Alien Property Custodian shall be subject to the provisions of Executive Order No. 8839 of July 30, 1941, and shall designate a representative to the Board of Economic Warfare in accordance with section 6 thereof.

8. All records and other property (including office equipment) of the Treasury Department which are used primarily in the administration of powers and duties to be exercised by the Alien Property Custodian, and such personnel as is used primarily in the administration of such powers and duties and which was hired by the Treasury Department after September 1, 1941 (including officers whose chief duties relate to the administration of such powers and duties), as the Secretary of the Treasury and the Alien Property Custodian shall jointly certify for transfer, shall be transferred to the Office of the Alien Property Custodian. In the event of disagreement concerning the transfer of any personnel, records, or property, the determination shall be made by the Director of the Bureau of the Budget, pursuant to the formula here prescribed. Any personnel transferred pursuant to this Executive Order shall be transferred without loss of such Civil Service status or eligibility therefor as they may have.

9. This Executive Order shall not be deemed to modify or amend Executive Order No. 8843 of August 9, 1941, and the regulations, rulings, licenses and other action taken thereunder. Any and all action heretofore taken by the Secretary of the Treasury or the Alien Property Custodian, or by any person, agency, or instrumentality designated by either of them, pursuant to sections 3 (a) and 5 (b) of the Trading with the enemy Act, as amended, or pursuant to prior Executive Orders, and any and all action heretofore taken by the Board of Governors of the Federal Reserve System pursuant to Executive Order No. 8843 of August 9, 1941, are hereby confirmed and ratified.

10. For the purpose of this Executive Order:

(a) The term "designated enemy country" shall mean any foreign country against which the United States has declared the existence of a state of war (Germany, Italy, Japan, Bulgaria, Hungary and Rumania) and any other country with which the United States is at war in the future. The term "national" shall have the meaning prescribed in section 5 of Executive Order No. 8389, as amended, *provided, however,* that persons not within designated enemy countries (even though they may be within enemy-occupied countries or areas) shall not be deemed to be nationals of a designated enemy country unless the Alien Property Custodian determines: (i) that such person is controlled by or acting for or on behalf of (including cloaks for) a designated enemy country or a person within such country; or (ii) that such person is a citizen or subject of a designated enemy country and within an enemy-occupied country or area; or (iii) that the national interest of the United States requires that such person be treated as a national of a designated enemy country. For the purpose of this Executive Order any determination by the Alien Property Custodian that any property or interest of any foreign country or national thereof is the property or interest of a designated enemy country or national thereof shall be final and conclusive as to the power of the Alien Property Custodian to exercise any of the power or authority conferred upon me by section 5 (b) of the Trading with the enemy Act, as amended.

(b) The term "business enterprise within the United States" shall mean any individual proprietorship, partnership, corporation or other organization primarily engaged in the conduct of a business within the United States, and any other individual proprietorship, partnership, corporation or other organization to the extent that it has an established office within the United States engaged in the conduct of business within the United States.

11. The Secretary of the Treasury or the Alien Property Custodian, as the case may be, shall, except as otherwise agreed to by the Secretary of State, consult with the Secretary of State before vesting any property or interest pursuant to this Executive Order, and the Secretary of the Treasury shall consult with the Secretary of State before issuing any Order adding any additional foreign countries to section 3 of Executive Order No. 8389, as amended.

12. Any orders, regulations, rulings, instructions, licenses or other actions issued or taken by any person, agency or instrumentality referred to in this Executive Order, shall be final and conclusive as to the power of such person, agency or instrumentality to exercise any of the power or authority conferred upon me by sections 3 (a) and 5 (b) of the Trading with the enemy Act, as amended; and to the extent necessary and appropriate to enable them to perform their duties and functions hereunder, the Secretary of the Treasury and the Alien Property Custodian shall be deemed to be authorized to exercise severally any and all authority, rights, privileges and powers conferred on the President by sections 3 (a) and 5 (b) of the Trading with the enemy Act of October 6, 1917, as amended, (sections 1–31 of this title) and by sections 301 and 302 of Title III of the First War Powers Act, 1941, approved December 18, 1941 (sections 616 and 617 of this Appendix). No person affected by any order, regulation, ruling, instruction, license or other action issued or taken by either the Secretary of the Treasury or the Alien Property Custodian shall be entitled to challenge the validity thereof or otherwise excuse his actions, or failure to act, on the ground that pursuant to the provisions of this Executive Order, such order, regulation, ruling, instruction, license or other action was within the jurisdiction of the Alien Property Custodian rather than the Secretary of the Treasury or vice versa.

13. Any regulations, rulings, instructions, licenses, determinations or other actions issued, made or taken by any agency or person referred to in this Executive Order, purporting to be under the provisions of this Executive Order or any other proclamation, order or regulation, issued under sections 3 (a) or 5 (b) of the Trading with the enemy Act, as amended, shall be conclusively presumed to have been issued, made or taken after appropriate consultation as herein required and after appropriate certification in any case in which a certification is required pursuant to the provisions of this Executive Order.

Ex. Ord. No. 9142. Transfer of Certain Functions, Property and Personnel from Department of Justice to Alien Property Custodian

Ex. Ord. No. 9142, April 21, 1942, 7 F. R. 2985, provided:

1. All authority, rights, privileges, powers, duties, and functions transferred or delegated to the Department of Justice, to be administered under the supervision of the Attorney General, by Executive Order No. 6694 of May 1, 1934, or vested in, transferred or delegated to, the Attorney General or the Assistant Attorney General in charge of the Claims Division of the Department of Justice, by Executive Order No. 8136 of May 15, 1939, are hereby transferred to the Alien Property Custodian provided for by Executive Order No. 9095, dated March 11, 1942.

2. Subject to the provisions of paragraph 5 hereof, all property of the Alien Property Division of the Department of Justice, including records, files, supplies, furniture, and equipment, and all funds, securities, choses in action, real estate, patents, trade marks, copyrights, and all other property of whatsoever kind, held or administered by the Attorney General under and pursuant to the Trading with the Enemy Act, as amended, are hereby transferred to the Alien Property Custodian, to be administered and disposed of under his supervision and direction.

3. All administrative or general or other expenses of the Office of the Alien Property Custodian in the administration of the Trading with the Enemy Act, as amended, including the administration of Executive Order No. 9095, may be paid out of any funds or other property transferred to the Alien Property Custodian hereunder, whether or not such expenses relate to the property transferred hereunder, or were incurred before or after March 11, 1942.

4. The personnel of the Alien Property Division of the Department of Justice is hereby transferred to the Office of the Alien Property Custodian without loss of such civil service status or eligibility therefor as they may have.

5. All litigation in which the Alien Property Custodian or the Office of the Alien Property Custodian is interested shall be conducted under the supervision of the Attorney General. The Department of Justice and the Attorney General shall from time to time render such advice on legal matters to the Alien Property Custodian and the Office of the Alien Property Custodian as the Attorney General and the Alien Property Custodian may from time to time agree upon. For the purpose of defraying such expenses as may be incurred by the Department of Justice or the Attorney General in the rendering of advice as aforesaid or in the conduct of litigation in which the Alien Property Custodian or the Office of Alien Property Custodian is interested, including expenses for salaries of personnel and all other charges, the Alien Property Custodian may from time to time make available out of the funds or other property in his possession or control such funds as the Attorney General and the Alien Property Custodian may from time to time agree to be necessary therefor. Nothing in this order shall be construed to require the Department of Justice to surrender possession of any files and records relating to any litigation heretofore or hereafter conducted by it.

6. This order shall not be construed as modifying or limiting in any way the authority heretofore granted to the Federal Bureau of Investigation.

7. This order shall remain in force during the continuance of the present war and for six months after the termination thereof.

8. All prior Executive orders insofar as they are in conflict herewith are hereby superseded.

§§ 7–10, 12, 23–27, 29, 30.

TRANSFER OF FUNCTIONS

The Office of the Alien Property Custodian was abolished and the functions and personnel thereof were transferred to the Department of Justice by Ex. Ord. No. 6694, eff. July 1, 1934.

SELECTIVE TRAINING AND SERVICE ACT OF 1940

ACT SEPT. 16, 1940, 3:08 P. M., E. S. T., CH. 720, 54 STAT. 885

CROSS REFERENCES

Prostitution near military camps unlawful, see section 518a of Title 18, Criminal Code and Criminal Procedure.

§ 302. Registration of male citizens and alien residents; age limitations.

Except as otherwise provided in this Act, it shall be the duty of every male citizen of the United States, and of every other male person residing in the United States, who, on the day or days fixed for the first or any subsequent registration, is between the ages of eighteen and sixty-five, to present himself for and submit to registration at such time or times and place or places, and in such manner and in such age group or groups, as shall be determined by rules and regulations prescribed hereunder. (As amended Dec. 20, 1941, ch. 602, § 1, 55 Stat. 844.)

REGISTRATION DATES

The President called for registration of male citizens and alien residents under the terms of the Selective Training and Service Act of 1940 as amended, on the following dates: United States on Oct. 16, 1940, by Proc. No. 2425; Hawaii on Oct. 26, 1940 by Proc. No. 2430; Puerto Rico on Nov. 20, 1940 by Proc. No. 2431; Alaska on Jan. 22, 1941 by Proc. No. 2442; United States and Territories on July 1, 1941 by Proc. No. 2486; United States and the Territories of Alaska and Hawaii, and in Puerto Rico on Feb. 16, 1942 by Proc. No. 2535; United States and the Territories of Alaska and Hawaii, and in Puerto Rico on April 27, 1942, by Proc. No. 2541; United States and the Territories of Alaska and Hawaii and in Puerto Rico on June 30, 1942, by Proc. No. 2558; United States and the Territories of Alaska and Hawaii, and in Puerto Rico on Dec. 11–31, 1942, by Proc. No. 2572.

§ 303. Persons liable for training and service; number; term; status after completion of term; pay; allowances; and benefits; place of employment.

(a) Except as otherwise provided in this Act, every male citizen of the United States, and every other male person residing in the United States, who is between the ages of eighteen and forty-five at the time fixed for his registration, shall be liable for training and service in the land or naval forces of the United States: *Provided*, That any citizen or subject of a neutral country shall be relieved from liability for training and service under this Act if, prior to his induction into the land or naval forces, he has made application to be relieved from such liability in the manner prescribed by and in accordance with rules and regulations prescribed by the President, but any person who makes such application shall thereafter be debarred from becoming a citizen of the United States: *Provided further*, That no citizen or subject of any country who has been or who may hereafter be proclaimed by the President to be an alien enemy of the United States shall be inducted for training and service under this Act unless he is acceptable to the land or naval forces. The President is authorized from time to time, whether or not a state of war exists, to select and induct into the land and naval forces of the United States for training and service, in the manner provided in this Act, such number of men as in his judgment is required for such forces in the national interest: *Provided*, That within the limits of the quota determined under section 4 (b) (section 304 (b) of this appendix) for the subdivision in which he resides, any person, regardless of race or color, between the ages of eighteen and forty-five, shall be afforded an opportunity to volunteer for induction into the land or naval forces of the United States for the training and service prescribed in subsection (b), but no person who so volunteers shall be inducted for such training and service so long as he is deferred after classification: *Provided further*, That no man shall be inducted for training and service under this Act unless and until he is acceptable to the land or naval forces for such training and service and his physical and mental fitness for such training and service has been satisfactorily determined: *Provided further*, That no men shall be inducted for such training and service until adequate provision shall have been made for such shelter, sanitary facilities, water supplies, heating and lighting arrangements, medical care, and hospital accommodations, for such men, as may be determined by the Secretary of War or the Secretary of the Navy, as the case may be, to be essential to public and personal health: *Provided further*, That except in time of war there shall not be in active training or service in the land forces of the United States at any one time under subsection (b) more than nine hundred thousand men inducted under the provisions of this Act. The men inducted into

the land or naval forces for training and service under this Act shall be assigned to camps or units of such forces: *Provided further*, That no man, without his consent, shall be inducted for training and service under this Act after he has attained the forty-fifth anniversary of the day of his birth.

* * * * *

(c) Each such man, after the completion of his period of training and service under subsection (b), shall be transferred to a reserve component of the land or naval forces of the United States; and until he attains the age of forty-five, or until the expiration of a period of ten years after such transfer, or until he is discharged from such reserve component, whichever occurs first, he shall be deemed to be a member of such reserve component and shall be subject to such additional training and service as may now or hereafter be prescribed by law: *Provided*, That any man who completes at least twelve months' training and service in the land forces under subsection (b), and who thereafter serves satisfactorily in the Regular Army or in the active National Guard for a period of at least two years, shall, in time of peace, be relieved from any liability to serve in any reserve component of the land or Naval forces of the United States and from further liability for the training and service under subsection (b), but nothing in this subsection shall be construed to prevent any such man, while in a reserve component of such forces, from being ordered or called to active duty in such forces. The active military service or training and service of any person pursuant to section 2 of the Service Extension Act of 1941 (section 352 of this appendix) shall be credited against the service in a reserve component required by this section or section 4 of the Service Extension Act of 1941 (section 354 of this appendix). (As amended Aug. 18, 1941, ch. 362, § 5, 55 Stat. 627; Dec. 20, 1941, ch. 602, §§ 2, 9, 55 Stat. 844, 846; Nov. 13, 1942, ch. 638, §§ 1, 5, 56 Stat. 1018, 1019.)

* * * * *

AMENDMENTS

1942—Subsec. (a) was amended by act Nov. 13, 1942, §§ 1, 5, cited to text. Said section 1 amended so much of first sentence as precedes the first proviso. Said section 5 added the last proviso.

1941—Subsec. (a) was amended by act Dec. 20, 1941, §§ 2, 9, cited to text. Said section 2 amended the first sentence. Said section 9 amended the first proviso of the second sentence by substituting "forty-five" for "thirty-six".

Subsec. (c) was amended by res. Aug. 18, 1941, cited to text, which added last sentence.

SUSPENSION IN PART

The limitation on the number of men who may be in active training and service at any one time was temporarily suspended by section 359 of this Appendix.

EXTENSION BY PRESIDENT

By Ex. Ord. No. 8862, Aug. 21, 1941, 6 F. R. 4319, the President extended the period of active military service for eighteen months.

STATUS AND TERM OF SERVICE OF PERSONS INDUCTED INTO NAVY, MARINE CORPS, OR COAST GUARD

Act Dec. 20, 1941, ch. 602, § 8, 55 Stat. 846, provided as follows: "Persons inducted under the Selective Training and Service Act of 1940 who are inducted into or assigned to the Navy, Marine Corps, or Coast Guard, shall be members of the Navy, Marine Corps, or Coast Guard, as the case may be; and in time of war their periods of service or training and service may be extended by the President for such additional time as he may deem necessary in the interest of national defense: *Provided*, That the periods of service or training and service under section 3 (b) of such Act (section 303 (b) of this Appendix) of men who are detained under this section shall be terminated not later than six months after the termination of the war which authorized their detention, unless such men voluntarily extend their periods of service or training and service."

Declaration that national interest is imperiled, see section 351 of this Appendix.

Extension of term of service during war, see section 732 of this Appendix.

Suspension of territorial ban on use of Army, see section 731 of this Appendix.

§ 304. Manner of selecting men for training and service; quotas.

(a) The selection of men for training and service under section 3 (section 303 of this appendix) (other than those who are voluntarily inducted pursuant to this Act) shall be made in an impartial manner, under such rules and regulations as the President may prescribe, from the men who are liable for such training and service and who at the time of selection are registered and classified but not deferred or exempted: *Provided*, That in the selection and training of men under this Act, and in the interpretation and execution of the provisions of this Act, there shall be no discrimination against any person on account of race or color: *Provided further*, That in the classification of registrants within the jurisdiction of any local board, the registrants of any particular registration may be classified, in the manner prescribed by and in accordance with rules and regulations prescribed by the President, before, together with, or after the registrants of any prior registration or registrations; and in the selection for induction of persons within the jurisdiction of any local board and within any particular classification, persons who were registered at any particular registration may be selected, in the manner prescribed by and in accordance with rules and regulations prescribed by the President, before, together with, or after persons who were registered at any prior registration or registrations. (As amended Dec. 20, 1941, ch. 602, § 3, 55 Stat. 845.)

AMENDMENTS

1941—Act Dec. 20, 1941, cited to text, last proviso to subsec. (a).

§ 305. Exceptions, exemptions, or deferments from training and service.

(a) Commissioned officers, warrant officers, pay clerks, and enlisted men of the Regular Army, the Navy, the Marine Corps, the Coast Guard, the Coast and Geodetic Survey, the Public Health Service, the federally recognized active National Guard, the Officers' Reserve Corps, the Regular Army Reserve, the Enlisted Reserve Corps, the Naval Reserve, and the Marine Corps Reserve; cadets, United States Military Academy; midshipmen, United States Naval Academy; cadets, United States Coast Guard Academy; men who have been accepted for admittance

(commencing with the academic year next succeeding such acceptance) to the United States Military Academy as cadets, to the United States Naval Academy as midshipmen, or to the United States Coast Guard Academy as cadets, but only during the continuance of such acceptance; cadets of the advanced course, senior division, Reserve Officers' Training Corps or Naval Reserve Officers' Training Corps; and diplomatic representatives, technical attachés of foreign embassies and legations, consuls general, consuls, vice consuls, and consular agents of foreign countries, and persons in other categories to be specified by the President, residing in the United States, who are not citizens of the United States, and who have not declared their intention to become citizens of the United States, shall not be required to be registered under section 2 (section 302 of this appendix) and shall be relieved from liability for training and service under section 3 (b) (section 303 (b) of this appendix).

(b) In time of peace, the following persons shall be relieved from liability for training and service under section 3 (b) (303 (b) of this appendix) and from the liability to serve in any Reserve component of the land or naval forces imposed by this Act:

(1) Any person who shall have satisfactorily served as an officer or enlisted man for at least three consecutive years in the Regular Army, Navy, Marine Corps, or Coast Guard before or after or partially before and partially after the time fixed for registration under section 2 (302 of this appendix), or any enlisted man who has been or is hereafter honorably discharged from the Regular Army or the Coast Guard for the convenience of the Government within six months prior to the completion of his regular three-year period of enlistment: *Provided,* That any person who has had such prior service and who has already been inducted for service may upon application be discharged and shall not be liable for further training and service in time of peace.

(2) Any person who as a member of the active National Guard shall have satisfactorily served as an officer or enlisted man for at least one year in active Federal service in the Army of the United States, and subsequent thereto for at least two consecutive years in the Regular Army or in the active National Guard, before or after or partially before and partially after the time fixed for registration under section 2 (302 of this appendix); or any person who as a member of the Naval Reserve or Marine Corps Reserve shall have satisfactorily served for at least three consecutive years on active duty before or after or partially before and partially after the time fixed for such registration; or any person who as a member of the Naval Reserve or Marine Corps Reserve shall have satisfactorily served for at least one year on active duty and for at least two consecutive years in the Regular Navy or Marine Corps or with an organized unit of the Naval Reserve or Marine Corps Reserve, before or after or partially before and partially after the time fixed for such registration.

(3) Any person who is an officer or enlisted man in the active National Guard at the time fixed for registration under section 2 (302 of this appendix), and who shall have satisfactorily served therein for at least six consecutive years, before or after or partially before and partially after the time fixed for such registration.

(4) Any person who is an officer in the Officers' Reserve Corps on the eligible list at the time fixed for registration under section 2 (302 of this appendix), and who shall have satisfactorily served therein on the eligible list for at least six consecutive years, before or after or partially before and partially after the time fixed for such registration.

(5) Any person who is an officer or an enlisted man in the organized Naval Reserve or the organized Marine Corps Reserve at the time fixed for registration under section 2 (302 of this appendix), and who shall have satisfactorily served therein for at least six consecutive years, before or after or partially before and partially after the time fixed for such registration or any person who is an officer or an enlisted man in the Naval Merchant Marine Reserve or Volunteer Naval Reserve or Volunteer Marine Corps Reserve at the time fixed for registration under section 2 (302 of this appendix), and who shall have satisfactorily served therein for at least eight consecutive years, before or after or partially before and partially after the time fixed for such registration.

(c) (1) The Vice President of the United States, the Governors, and all other State officials chosen by the voters of the entire State, of the several States and Territories, members of the legislative bodies of the United States and of the several States and Territories, judges of the courts of record of the United States and of the several States and Territories and the District of Columbia, shall, while holding such offices, be deferred from training and service under this Act in the land and naval forces of the United States.

* * * * *

(e) (1) The President is authorized, under such rules and regulations as he may prescribe, to provide for the deferment from training and service under this Act in the land and naval forces of the United States of any or all categories of those men whose employment in industry, agriculture, or other occupations or employment, or whose activity in other endeavors, is found in accordance with section 10 (a) (2) (section 310 (a) (2) of this appendix) to be necessary to the maintenance of the national health, safety, or interest. The President is also authorized, under such rules and regulations as he may prescribe, to provide for the deferment from training and service under this Act in the land and naval forces of the United States (1) of any or all categories of those men in a status with respect to persons dependent upon them for support which renders their deferment advisable, and (2) of any or all categories of those men found to be physically, mentally, or morally deficient or defective. For the purpose of determining whether or not the deferment of men is advisable because of their status with respect to persons dependent upon them for support, any payments of allowances which are payable by the United States to the dependents of persons serv-

ing in the land or naval forces of the United States shall be taken into consideration but the fact that such payments of allowances are payable shall not be deemed conclusively to remove the grounds for deferment when the dependency is based upon financial considerations and shall not be deemed to remove the grounds for deferment when the dependency is based upon other than financial considerations and cannot be eliminated by financial assistance to the dependents. The President is also authorized, under such rules and regulations as he may prescribe, to provide for the deferment from training and service under this Act in the land and naval forces of the United States of any or all categories of those men who have wives or children, or wives and children, with whom they maintain a bona fide family relationship in their homes. No deferment from such training and service shall be made in the case of any individual except upon the basis of the status of such individual, and no such deferment shall be made of individuals by occupational groups or of groups of individuals in any plant or institution. Rules and regulations issued pursuant to this subsection shall include provisions requiring that there be posted in a conspicuous place at the office of each local board a list setting forth the names and classifications of those men who have been classified by such local board.

(2) Anything in this Act to the contrary notwithstanding, the President is authorized, under such rules and regulations as he may prescribe, to provide for the deferment, by age group, or groups, from training and service under this Act in the land and naval forces of the United States, of those men whose age or ages are such that he finds their deferment to be advisable in the national interest: *Provided,* That the President may, upon finding that it is in the national interest, terminate the deferment by age group or groups of any or all of the men so deferred.

(f) Any person eighteen or nineteen years of age who, while pursuing a course of instruction at a high school or similar institution of learning, is ordered to report for induction under this Act during the last half of the academic year at such school or institution, shall, upon his request, have his induction under this Act postponed until the end of such academic year.

* * * * *

(i) Notwithstanding any other provisions of law, no person between the ages of eighteen and twenty-one shall be discharged from service in the land or naval forces of the United States while this Act is in effect because such person entered such service without the consent of his parent or guardian.

(j) No individual who has been convicted of any crime which may not be punished by death or by imprisonment for a term exceeding one year shall, by reason solely of such conviction, be relieved from liability for training and service under this Act.

(k) Every registrant found by a selective service local board, subject to appeal in accordance with section 10 (a) (2) (310 (a) (2) of this appendix), to be necessary to and regularly engaged in an agricultural occupation or endeavor essential to the war effort, shall be deferred from training and service in the land and naval forces so long as he remains so engaged and until such time as a satisfactory replacement can be obtained: *Provided,* That should any such person leave such occupation or endeavor, except for induction into the land or naval forces under this Act, his selective service local board, subject to appeal in accordance with section 10 (a) (2) (310 (a) (2) of this appendix), shall reclassify such registrant in a class immediately available for military service, unless prior to leaving such occupation or endeavor he requests such local board to determine, and such local board, subject to appeal in accordance with section 10 (a) (2) (310 (a) (2) of this appendix), determines, that it is in the best interest of the war effort for him to leave such occupation or endeavor for other work. (As amended May 29, 1941, ch. 155, 55 Stat. 211; Aug. 16, 1941, ch. 355, §§ 1, 2, 55 Stat. 621; Dec. 20, 1941, ch. 602, §§ 4–6, 55 Stat. 845; June 23, 1942, ch. 443, title I, § 201 (a), 56 Stat. 386; Nov. 13, 1942, ch. 638, §§ 2, 4, 56 Stat. 1019.)

AMENDMENTS

1942—Subsec. (e) (1) was amended by act June 23, 1942, cited to text.

Subsec. (f) was amended by act Nov. 13, 1942, § 2, cited to text, by restricting its provisions to students in high schools and omitting all mention of college students.

Subsecs. (i), (j), and (k) were added by act Nov. 13, 1942, § 4, cited to text.

1941—Subsec. (a) was amended by act Dec. 20, 1941, § 4, cited to text.

Subsec. (b) (1) was amended by act Aug. 16, 1941, cited to text, which inserted words "or any enlisted man who has been * * * regular three-year period of enlistment."

Subsec. (c) (1) was amended by act Dec. 20, 1941, § 4, cited to text.

Subsec. (e) was amended by acts Aug. 1, 1941, and Dec. 20, 1941, §§ 5, 6, both cited to text.

§ 308. Service and health certificates; employment and reemployment provisions; voting during service.

(a) Any person inducted into the land or naval forces under this Act for training and service, who, in the judgment of those in authority over him, satisfactorily completes his period of training and service under section 3 (b) (303 (b) of this appendix) shall be entitled to a certificate to that effect upon the completion of such period of training and service, which shall include a record of any special proficiency or merit attained. In addition, each such person who is inducted into the land or naval forces under this Act for training and service shall be given a physical examination at the beginning of such training and service; and upon the completion of his period of training and service under section 3 (b) (303 (b) of this appendix), each such person shall be given another physical examination and, upon the written request of the person concerned, shall be given a statement of medical record by the War Department: *Provided,* That such statement shall not contain any reference to mental or other conditions which in the judgment of the Secretary of War or the Secretary of the Navy would prove injurious to the physical or mental health of the person to whom

it pertains. (As amended July 28, 1942, ch. 529, § 2, 56 Stat. 724.)

* * * * *

AMENDMENTS

1942—Subsec. (a) was amended by act July 28, 1942, cited to text, which omitted provision for statement of injuries, illnesses or disabilities incurred during period of service.

CROSS REFERENCES

Reemployment benefits extended to persons who enter service after May 1, 1940, see section 357 of this appendix.

Voting by members of land or naval forces during time of war, see section 301 et seq. of this title.

§ 309. Conscription of industry.

POWERS VESTED IN SECRETARY OF AGRICULTURE

Powers granted by section as vested in Secretary of Agriculture in connection with Nation's wartime food program, see Ex. Ord. No. 9280, following section 514 of Title 5, Executive Departments and Government Officers and Employees.

§ 310. Administrative provisions.

EX. ORD. NO. 9279. FUNCTIONS OF SELECTIVE SERVICE SYSTEM TRANSFERRED TO WAR MANPOWER COMMISSION

Ex. Ord. No. 9279, Dec. 5, 1942, 7 F. R. 10177, provided:

In order to promote the most effective mobilization and utilization of the national manpower and to eliminate so far as possible waste of manpower due to disruptive recruitment and undue migration of workers, and by virtue of the authority vested in me by the Constitution and Statutes, including the First War Powers Act, 1941, and the Selective Training and Service Act of 1940, as amended, as President of the United States, and as Commander in Chief of the Army and the Navy, it is hereby ordered as follows:

1. The War Manpower Commission (established by Section 1 of Executive Order No. 9139, dated April 18, 1942) shall consist of a Chairman appointed by the President and one representative, designated subject to the approval of the Chairman, of each of the following departments and agencies: The Department of War, the Department of the Navy, the Department of Agriculture, the Department of Labor, the Federal Security Agency, the War Production Board, the United States Civil Service Commission, the National Housing Agency, and such other executive departments and agencies as the President shall determine; and a joint representative of the War Shipping Administration and the Office of Defense Transportation, designated by the Chairman of the War Manpower Commission (hereinafter referred to as the Chairman).

2. (a) The Selective Service System created and established for the purpose of carrying out the provisions of the Selective Training and Service Act of 1940, as amended, and all of its functions, powers, duties, personnel (including the Director of Selective Service), records, property, and funds (including all unexpended balances of appropriations, allocations, or other funds available for the administration of said act, as amended) are transferred to the War Manpower Commission in the Office for Emergency Management of the Executive Office of the President, and shall be administered under the supervision and direction of the Chairman. The local boards and appeal boards of the Selective Service System shall, subject to the supervision and direction of the Chairman, continue to exercise the functions, powers, and duties vested in them by the Selective Training and Service Act of 1940, as amended.

(b) The functions, powers, and duties of the Director of Selective Service, including authority delegated to him by the President under the provisions of the Selective Training and Service Act of 1940, as amended, are transferred to the Chairman and may be exercised through the Director of Selective Service and such other officers, agents, and persons and in such manner as the Chairman may determine.

(c) The Chief of Finance, United States Army, shall act as the fiscal, disbursing, and accounting agent of the Chairman in carrying out the provisions of the Selective Training and Service Act of 1940, as amended.

3. The Secretary of War and the Secretary of the Navy shall, after consultation with the Chairman, determine the number of men required to be selected each month in order to fulfill the total respective requirements of the Army and Navy as approved by the President. The Chairman shall furnish the required number of men through the Selective Service System.

4. After the effective date of this Order no male person who has attained the eighteenth anniversary and has not attained the thirty-eighth anniversary of the day of his birth shall be inducted into the enlisted personnel of the armed forces (including reserve components), except, under provisions of the Selective Training and Service Act of 1940, as amended; but any such person who has, on or before the effective date of this Order, submitted a bona fide application for voluntary enlistment may be enlisted within ten days after said date.

5. Insofar as the effective prosecution of the war requires it, the Chairman shall take all lawful and appropriate steps to assure that (a) all hiring, rehiring, solicitation, and recruitment of workers in or for work in any establishment, plant, facility, occupation, or area designated by the Chairman as subject to the provisions of this section shall be conducted solely through the United States Employment Service or in accordance with such arrangements as the Chairman may approve; and (b) no employer shall retain in his employ any worker whose services are more urgently needed in any establishment, plant, facility, occupation, or area designated as more essential by the Chairman pursuant to this section.

6. The Secretary of War and the Secretary of the Navy shall take such steps as may be necessary to assure that all training programs for the armed forces (including their reserve components) and the Women's Army Auxiliary Corps, which are carried on in non-Federal educational institutions, conform with such policies or regulations as the Chairman, after consultation with the Secretary of War and the Secretary of the Navy, prescribes as necessary to insure the efficient utilization of the Nation's educational facilities and personnel for the effective prosecution of the war.

7. The Chairman shall (a) issue such policies, rules, regulations, and general or special orders as he deems necessary to carry out the provisions of this Order, (b) take steps to prevent and relieve gross inequities or undue hardships arising from the exercise of the provisions of Section 5 of this Order insofar as he finds so doing will not interfere with the effective prosecution of the war, and (c) establish such procedures (including appeals) as are necessary to assure a hearing to any person claiming that any action, taken by any local or regional agent or agency of the War Manpower Commission pursuant to Section 5 of this Order and said Executive Order No. 9139, is unfair or unreasonable as applied to him.

8. (a) The Chairman may perform the functions and duties and exercise the powers, authority, and discretion conferred upon him by this Order or any other Order of the President through such officers, agents, and persons and in such manner as he shall determine.

(b) The Chairman may avail himself of the services and facilities of such Executive departments and agencies as he determines may be of assistance in carrying out the provisions of this Order. He may accept the services and facilities of State and local agencies.

9. Subject to appeal to the President or to such agent or agency as the President may designate, each Executive department and agency shall so utilize its facilities, services, and personnel and take such action, under authority vested in it by law, as the Chairman, after consultation with such department or agency, determines necessary to promote compliance with the provisions of this Order or of policies, directives, or regulations prescribed under said Executive Order No. 9139.

10. The Chairman shall appoint a Management-Labor Policy Committee to be selected from the fields of labor,

agriculture, and industrial management, and shall consult with the members thereof in carrying out his responsibilities. The Chairman may appoint such other advisory committees composed of representatives of governmental or private groups or both as he deems appropriate.

11. The Chairman shall be ex officio an additional member of the Economic Stabilization Board established by Executive Order No. 9250, dated October 3, 1942.

12. All prior Executive Orders, insofar as they are in conflict herewith, are amended accordingly. All prior regulations, rulings, and other directives relating to the Selective Service System shall remain in effect, except insofar as they are in conflict with this Order or are hereafter amended by regulations, rulings, or other directives issued by or under the direction of the Chairman.

13. This Order shall take effect immediately and shall continue in force and effect until the termination of Title I of the First War Powers Act, 1941.

BUREAU OF SELECTIVE SERVICE ESTABLISHED

Administrative Order No. 26 of the War Manpower Commission, dated Dec. 5, 1942, 7 F. R. 10512, provided:

"There is hereby established in the War Manpower Commission a Bureau of Selective Service which shall include the Selective Service System created and established for the purpose of carrying out the provisions of the Selective Training and Service Act of 1940, as amended (sections 301–318 of this appendix), and transferred to the War Manpower Commission by Executive Order No. 9279 dated December 5, 1942. The Director of Selective Service shall act as the Chief of the Bureau of Selective Service, subject to the direction and supervision of the Executive Director.

"Subject to the direction and supervision of the Executive Director, the Chief of the Bureau of Selective Service, acting under the title of Director of Selective Service, shall perform the functions, powers, and duties held by the Director of Selective Service prior to Executive Order No. 9279, including authority delegated to him by the President under the provisions of the Selective Training and Service Act of 1940, as amended (sections 301–318 of this appendix), all of which authority, functions, powers and duties were transferred to the Chairman of the War Manpower Commission by Executive Order No. 9279.

"All delegations of any functions, powers and duties of the Director of Selective Service heretofore made by him to officers, agents and persons of the Selective Service System are ratified and confirmed, and such officers, agents and persons shall exercise the functions, powers and duties exercised by them on December 5, 1942, subject to the order of the Chief of the Bureau of Selective Service.

"The Chief of the Bureau of Selective Service is authorized to delegate any authority granted to him under this Order.

"All existing rules, regulations, rulings, orders and procedures promulgated and established by the Director of Selective Service are hereby contained in full force and effect until modified, amended or rescinded by appropriate action."

§ 312. Pay and allowances.

(a)–(c). Repealed June 16, 1942, ch. 413, § 19, 56 State. 369, eff. June 1, 1942.

(As amended Mar. 28, 1942, ch. 206, 56 Stat. 190; June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.)

CODIFICATION

Present provisions on the subject of former subsecs. (a) and (c) are contained in sections 109 and 114, respectively, of Title 37, Pay and Allowances.

AMENDMENTS

1942—Act Mar. 28, 1942, cited to text, inserted words "of the seventh grade."

§ 315. Definitions.

* * * * *

(a) The term "between the ages of eighteen and forty-five" shall refer to men who have attained the eighteenth anniversary of the day of their birth and who have not attained the forty-fifth anniversary of the day of their birth; and other terms designating different age groups shall be construed in a similar manner.

* * * * *

(c) Stricken out. June 23, 1942, ch. 443, title II, § 201 (b), 56 Stat. 387.

(As amended Dec. 20, 1941, ch. 602, § 7, 55 Stat. 845; June 23, 1942, ch. 443, title II, § 201 (b), 56 Stat. 387; Nov. 13, 1942, ch. 638, § 3, 56 Stat. 1019.)

* * * * *

AMENDMENTS

1942—Subsec. (a) was amended by act Nov. 13, 1942, cited to text, by lowering age limit to eighteen.

Subsec. (c), defining "dependent", was stricken out by act June 23, 1942, cited to text. Present provisions for the determination of dependency are contained in section 305 (e) (1) of this appendix.

1941—Subsec. (a) was amended by act Dec. 20, 1941, cited to text.

SERVICE EXTENSION ACT OF 1941 (New)

RES. AUG. 18, 1941, CH. 362, 55 STAT. 626–628

Sec.
351. Declaration of national peril.
352. Extension of periods of service; limitations.
353. Insurance for persons whose period of military service is extended.
354. Release from service; certificate of service; member of reserve component.
355. Amendment of section 303 (c) of this appendix.
356. Authority to order retired personnel of Regular Army to active duty.
357. Extension of reemployment benefits under section 308 of this appendix.
358. Repealed.
359. Suspension of provisions limiting number of men in active training and service.
360. Enlistments in the Army of the United States.
361. Amendment of section 401 of this appendix.
362. Short title.

§ 351. Declaration of national peril.

The Congress, acting in accordance with and solely for the purpose of carrying into effect the provisions of section 3 (b) of the Selective Training and Service Act of 1940 (303 (b) of this appendix), hereby declares that the national interest is imperiled. (Aug. 18, 1941, ch. 362, § 1, 55 Stat. 626.)

§ 352. Extension of periods of service; limitations.

The President is hereby authorized, subject, however, to the condition hereinafter stated, to extend, for such periods of time as may be necessary in the interests of national defense, the periods of service, training and service, enlistment, appointment, or commission, of any or all persons inducted for training and service under said Act (sections 301–318 of this appendix), members and units of the reserve components of the Army of the United States (including the National Guard of the United States), retired personnel and enlisted men of the Regular Army, and any other members of the Army, who are

now, or who may hereafter be, in or subject to active military service, or training and service: *Provided*, That extension of the periods of active military service, or training and service, in the case of any person subject to the provisions of this section, shall not, without his consent, exceed eighteen months in the aggregate; except that whenever the Congress declares that it is in the interests of national defense to further extend such periods of active military service and training and service, such periods may be further extended by the President, in the case of any such persons, for such time as may be necessary in the interests of national defense: *Provided further*, That the authority hereby conferred is subject to the condition that the delegation of such authority may be revoked at any time by concurrent resolution of the Congress. (Aug. 18, 1941, ch. 362, § 2, 55 Stat. 626.)

CROSS REFERENCES

Extension of term of service during war, see section 732 of this appendix.

§ 353. Insurance for persons whose period of military service is extended.

Any person whose period of active military service or training and service is extended under section 2 (352 of this appendix) and who was (a) ordered to active Federal service under Public Resolution Numbered 96, Seventy-sixth Congress (sections 401–405 of this appendix), or (b) inducted under the Selective Training and Service Act of 1940, as amended (sections 301–318 of this appendix), prior to the enactment of this Act, shall, notwithstanding the limitation in section 602 (a) of the National Service Life Insurance Act of 1940 (section 802 of Title 38), upon the time within which application for National Service Life Insurance may be made, be granted insurance under such section without further medical examination if application therefor is filed within one hundred and twenty days after the date of enactment of this Act. (Aug. 18, 1941, ch. 362, § 3, 55 Stat. 626.)

§ 354. Release from service; certificate of service; member of reserve component.

The Secretary of War shall, when not in conflict with the interests of national defense, release from active military service those persons who apply therefor through the regular military channels and state their reasons for such release, and whose retention in active military service would, in the judgment of the Secretary of War, subject them or their wives or other dependents to undue hardship if retained on active military service. Any person so released who, in the judgment of those in authority over him, has served satisfactorily shall be entitled to a certificate to that effect, which shall be in the same form and have the same force and effect as a certificate issued under the provisions of section 8 of the Selective Training and Service Act of 1940, as amended (section 308 of this appendix). Any person so released shall be transferred to, or remain in, as the case may be, a reserve component of the land forces for the same period and with the same rights, duties, and liabilities as any person transferred to a reserve component of the land forces under the provisions of section 3 (c) of such Act (section 303 (c) of this appendix). (Aug. 18, 1941, ch. 362, § 4, 55 Stat. 627.)

§ 355. Amendment of section 303 (c) of this appendix.

Section 3 (c) of the Selective Training and Service Act of 1940, as amended (section 303 (c) of this appendix), is amended by adding at the end thereof the following: "The active military service or training and service of any person pursuant to section 2 of the Service Extension Act of 1941 (section 352 of this appendix) shall be credited against the service in a reserve component required by this section or section 4 of the Service Extension Act of 1941 (section 354 of this appendix)." (Aug. 18, 1941, ch. 362, § 5, 55 Stat. 627.)

§ 356. Authority to order retired personnel of Regular Army to active duty.

The President is hereby authorized to order retired personnel of the Regular Army to active duty and to employ them as he shall deem necessary in the interests of national defense. (Aug. 18, 1941, ch. 362, § 6, 55 Stat. 627.)

§ 357. Extension of reemployment benefits under section 308 of this appendix.

Any person who, subsequent to May 1, 1940, and prior to the termination of the authority conferred by section 2 of this joint resolution (section 352 of this appendix), shall have entered upon active military or naval service in the land or naval forces of the United States shall be entitled to all the reemployment benefits of section 8 of the Selective Training and Service Act of 1940 (section 308 of this appendix) to the same extent as in the case of persons inducted under said Act (sections 301–318 of this appendix): *Provided*, That the provisions of section 8 (b) (A) of said Act (section 308 (b) (A) of this appendix) shall be applicable to any such person without regard to whether the position which he held shall have been covered into the classified civil service during the period of his military or naval service. (Aug. 18, 1941, ch. 362, § 7, 55 Stat. 627.)

§ 358. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 369, eff. June 1, 1942.

CODIFICATION

Section was from res. Aug. 18, 1941, ch. 362, § 8, 55 Stat. 627.

Present provisions relating to pay and allowances generally, see Title 37, Pay and Allowances.

§ 359. Suspension of provisions limiting number of men in active training and service.

During the existence of the authority conferred by section 2 of this joint resolution (section 352 of this appendix) and for six months thereafter the limitation on the number of men who may be in active training and service at any one time under section 3 (b) of the Selective Training and Service Act of 1940 (section 303 (b) of this appendix) is hereby suspended: *Provided*, That the Secretary of War shall report to the Congress each month the number of men in active training and service in the land forces under section 3 (b) of said Act (section 303 (b) of this appendix). (Aug. 18, 1941, ch. 362, § 9, 55 Stat. 628.)

§ 360. Enlistments in the Army of the United States.

During the existence of the authority conferred by section 2 of this joint resolution (section 352 of this appendix) enlistments in the Army of the United States, without regard to component, are hereby authorized in the manner provided by the concluding paragraph of section 127a of the National Defense Act, as amended (section 634 of Title 10). (Aug. 18, 1941, ch. 362, § 10, 55 Stat. 628.)

§ 361. Amendment of section 401 of this appendix.

Section 1 of Public Resolution Numbered 96, Seventy-sixth Congress, approved August 27, 1940 (section 401 of this appendix), is hereby amended (1) by inserting after "June 30, 1942," the following: "or six months after the termination of the authority conferred by section 2 of the Service Extension Act of 1941 (section 352 of this appendix), whichever is the later" and (2) by adding at the end thereof the following: "Notwithstanding the foregoing provisions of this section the President is authorized to order the same member or the same unit into the active military service of the United States for more than one period, except that in the case of any such member any active military service under authority of this resolution in excess of twelve months shall be deemed an extension of active military service within the meaning of section 2 of the Service Extension Act of 1941 (section 352 of this appendix)." (Aug. 18, 1941, ch. 362, § 11, 55 Stat. 628.)

§ 362. Short title.

This joint resolution may be cited as the "Service Extension Act of 1941". (Aug. 18, 1941, ch. 362, § 12, 55 Stat. 628.)

ARMY RESERVE AND RETIRED PERSONNEL SERVICE LAW OF 1940

RES. AUG. 27, 1940, CH. 689, 54 STAT. 858

§ 401. Ordering reserve forces and retired personnel of Army to active service; term; place of employment.

During the period ending June 30, 1942, or six months after the termination of the authority conferred by section 2 of the Service Extension Act of 1941, whichever is the later the President is hereby authorized from time to time to order into the active military service of the United States for a period of twelve consecutive months each, any or all members and units of any or all reserve components of the Army of the United States (except that any person in the National Guard of the United States under the age of 18 years so ordered into the active military service shall be immediately issued an honorable discharge from the National Guard of the United States), and retired personnel of the Regular Army, with or without their consent, to such extent and in such manner as he may deem necessary for the strengthening of the national defense: *Provided*, That the members and units of the reserve components of the Army of the United States ordered into active Federal service under this authority shall not be employed beyond the limits of the Western Hemisphere except in the territories and possessions of the United States, including the Philippine Islands. Notwithstanding the foregoing provisions of this section the President is authorized to order the same member or the same unit into the active military service of the United States for more than one period, except that in the case of any such member any active military service under authority of this resolution in excess of twelve months shall be deemed an extension of active military service within the meaning of section 2 of the Service Extension Act of 1941 (section 352 of this appendix). (As amended Aug. 18, 1941, ch. 362, § 11, 55 Stat. 628.)

AMENDMENTS

1941—Res. Aug. 18, 1941, cited to text, inserted words "or six months after the termination of the authority conferred by section 2 of the Service Extension Act of 1941, whichever is the later," and added last sentence.

CROSS REFERENCES

Extension of term of service during war, see section 732 of this appendix.

Suspension of territorial ban on use of Army, see section 731 of this appendix.

§ 402. Laws and regulations governing personnel called to active service.

PAY OF PERSONS INDUCTED IN ERRONEOUS RANK OR GRADE

Act Feb. 6, 1942, ch. 42, 56 Stat. 50, provided as follows:

"(SEC. 1.) Persons inducted into the land forces of the United States, as a part of the National Guard of the United States under Public Resolution Numbered 96, approved August 27, 1940 (sections 401–405 of this appendix), in grades or ranks to which not entitled under laws and regulations in effect at the time of said induction or call, shall, notwithstanding an administrative determination to the contrary, be entitled to the pay and allowances of the rank or grade in which inducted or called for the period during which they in fact served in said erroneous rank or grade, to be paid out of the appropriation available on the date of the enactment hereof for pay of the Army: *Provided*, That the Secretary of War determines that the induction or call of said persons in said erroneous grade or rank was without fault on the part of said persons so inducted or called.

"SEC. 2. Payments heretofore erroneously made to such persons described in section 1 hereof are hereby ratified and validated and credit therefor shall be allowed by the Comptroller General of the United States in the accounts of disbursing officers making said payments: *Provided*, That any amounts collected from any person on account of payments which are herein validated shall be refunded to said person upon the presentation of a claim therefor to the Comptroller General of the United States who is authorized and directed to certify said claim to the Secretary of the Treasury for payment out of any funds available for pay of the Army."

§ 403. Service and health certificates; reemployment after completion of service; resignation of personnel with dependents.

(a) Any member of any reserve component of the land or naval forces who is on active duty or who may be assigned to active duty and who, in the judgment of those in authority over him, satisfactorily completes such active duty, and any person so ordered into the active military service of the United States who, in the judgment of those in authority over him, satisfactorily completes the period of service required under this joint resolution, shall be entitled to a certificate to that effect upon the completion of such active duty or such period of service, which shall include a record of any special proficiency or merit attained. In addition, each such person

who is assigned to such active duty or ordered into such active military service shall be given a physical examination at the beginning of such active duty or service; and upon the completion of the period of such active duty or service, each such person shall be given another physical examination and, upon the written request of the person concerned, shall be given a statement of medical record by the War Department: *Provided*, That such statement shall not contain any reference to mental or other conditions which in the judgment of the Secretary of War or the Secretary of the Navy would prove injurious to the physical or mental health of the person to whom it pertains. (As amended July 28, 1942, ch. 529, § 1, 56 Stat. 723.)

AMENDMENTS

1942—Subsec. (a) was amended by act July 28, 1942, cited to text, which effected many changes.

SOLDIERS' AND SAILORS' CIVIL RELIEF ACT OF 1940

ARTICLE I.—GENERAL PROVISIONS

Sec.
514. Extension of benefits to citizens serving with forces of war allies (New).
515. Notice of benefits of act to persons in and persons entering military service (New).
516. Extension of benefits to persons ordered to report for induction or military service (New).
517. Effect of act on rights, remedies, etc., pursuant to written agreements entered after commencement of military service (New).

ARTICLE II.—GENERAL RELIEF

526. Maximum rate of interest (New).
527. Limitations prescribed by internal revenue laws as affected by period of service (New).

ARTICLE III.—RENT, INSTALLMENT CONTRACTS, MORTGAGES, LIENS, ASSIGNMENTS, LEASES

533. Settlement of cases involving stayed proceedings to foreclose mortgage on, resume possession of, or terminate contract for purchase of, personal property (New).
534. Termination of leases by lessees (New).
535. Protection of assignor of life insurance policy; enforcement of storage liens; penalties (New).
536. Extension of benefits to dependents (New).

ARTICLE V.—TAXES AND PUBLIC LANDS

574. Residence for tax purposes (New).

ARTICLE VII.—FURTHER RELIEF (New)

590. Stay of enforcement obligations, liabilities, taxes, etc.

§ 501. Short title.

SOLDIERS' AND SAILORS' CIVIL RELIEF ACT AMENDMENTS OF 1942

Act Oct. 6, 1942, ch. 581, § 1, 56 Stat. 769, provided: "That this Act (affecting sections 513–517, 525, 526, 530–535, 540–554, 560, 569, 572, 574, and 590 of this appendix) may be cited as the Soldiers' and Sailors' Civil Relief Act Amendments of 1942."

ARTICLE I.—GENERAL PROVISIONS

§ 511. Definitions.

(1) The term "persons in military service" and the term "persons in the military service of the United States", as used in this Act shall include the following persons and no others. All members of the Army of the United States, the United States Navy, the Marine Corps, the Coast Guard, the Women's Army Auxiliary Corps, and all officers of the Public Health Service detailed by proper authority for duty either with the Army or the Navy. The term "military service", as used in this Act, shall signify Federal service on active duty with any branch of service heretofore referred to or mentioned as well as training or education under the supervision of the United States preliminary to induction into the military service. The terms "active service" or "active duty" shall include the period during which a person in military service is absent from duty on account of sickness, wounds, leave, or other lawful cause. (As amended May 14, 1942, ch. 312, § 19, 56 Stat. 282.)

* * * * *

AMENDMENTS

1942—Subsec. (1) was amended by act May 14, 1942, cited to text.

§ 513. Protection of persons secondarily liable.

(1) Whenever pursuant to any of the provisions of this Act the enforcement of any obligation or liability, the prosecution of any suit or proceeding, the entry or enforcement of any order, writ, judgment, or decree, or the performance of any other act, may be stayed, postponed, or suspended, such stay, postponement, or suspension may, in the discretion of the court, likewise be granted to sureties, guarantors, endorsers, accommodation makers, and others, whether primarily or secondarily subject to the obligation or liability, the performance or enforcement of which is stayed, postponed, or suspended.

(2) When a judgment or decree is vacated or set aside in whole or in part, as provided in this Act, the same may, in the discretion of the court, likewise be set aside and vacated as to any surety, guarantor, endorser, accommodation maker, or other person whether primarily or secondarily liable upon the contract or liability for the enforcement of which the judgment or decree was entered.

(3) Whenever, by reason of the military service of a principal upon a criminal bail bond the sureties upon such bond are prevented from enforcing the attendance of their principal and performing their obligation the court shall not enforce the provisions of such bond during the military service of the principal thereon and may in accordance with principles of equity and justice either during or after such service discharge such sureties and exonerate the bail.

(4) Nothing contained in this Act shall prevent a waiver in writing of the benefits afforded by subsections (1) and (2) of this section by any surety, guarantor, endorser, accommodation maker, or other person whether primarily or secondarily liable upon the obligation or liability, except that after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 (Oct. 6, 1942) no such waiver shall be valid unless it is executed as an instrument separate from the obligation or liability in respect of which it applies, and no such waiver shall

be valid after the beginning of the period of military service if executed by an individual who subsequent to the execution of such waiver becomes a person in military service, or if executed by a dependent of such individual, unless executed by such individual or dependent during the period specified in section 106 (section 516 of this appendix). (As amended Oct. 6, 1942, ch. 581, §§ 2, 3, 56 Stat. 769.)

AMENDMENTS

1942—Subsec. (1) was amended by act Oct. 6, 1942, § 2 (a), cited to text, which substituted "accommodation makers, and others, whether primarily or secondarily" for "and others".

Subsec. (2) was amended by act Oct. 6, 1942, § 2 (b), cited to text, which substituted "accommodation maker, or other person whether primarily or secondarily" for "or other person".

Subsecs. (3) and (4) were added by act Oct. 6, 1942, § 3, cited to text.

§ 514. Extension of benefits to citizens serving with forces of war allies.

Persons who serve with the forces of any nation with which the United States may be allied in the prosecution of any war in which the United States engages while this Act remains in force and who immediately prior to such service were citizens of the United States shall, except in those cases provided for in section 512 (section 572 of this appendix), be entitled to the relief and benefits afforded by this Act if such service is similar to military service as defined in this Act, unless they are dishonorably discharged therefrom, or it appears that they do not intend to resume United States citizenship. (Oct. 17, 1940, ch. 888, § 104, as added Oct. 6, 1942, ch. 581, § 4, 56 Stat. 770.)

§ 515. Notice of benefits of act to persons in and persons entering military service.

The Secretary of War and the Secretary of the Navy shall make provision, in such manner as each may deem appropriate for his respective Department, to insure the giving of notice of the benefits accorded by this Act to persons in and to persons entering military service. The Director of Selective Service shall cooperate with the Secretary of War and the Secretary of the Navy in carrying out the provisions of this section. (Oct. 17, 1940, ch. 888, § 105, as added Oct. 6, 1942, ch. 581, § 4, 56 Stat. 770.)

§ 516. Extension of benefits to persons ordered to report for induction or military service.

Any person who has been ordered to report for induction under the Selective Training and Service Act of 1940, as amended (section 301 et seq. of this appendix), shall be entitled to the relief and benefits accorded persons in military service under articles I, II, and III of this Act (sections 510 et seq., and 530 et seq. of this appendix) during the period beginning on the date of receipt of such order and ending on the date upon which such person reports for induction; and any member of the Enlisted Reserve Corps who is ordered to report for military service shall be entitled to such relief and benefits during the period beginning on the date of receipt of such order and ending on the date upon which he reports for such service. (Oct. 17, 1940, ch. 888, § 106, as added Oct. 6, 1942, ch. 581, § 4, 56 Stat. 770.)

§ 517. Effect of act on rights, remedies, etc., pursuant to written agreements entered after commencement of military service.

Nothing contained in this Act shall prevent—

(a) the modification, termination, or cancelation of any contract, lease, or bailment or any obligation secured by mortgage, trust deed, lien, or other security in the nature of a mortgage, or

(b) the repossession, retention, foreclosure, sale, forfeiture, or taking possession of property which is security for any obligation or which has been purchased or received under a contract, lease, or bailment,

pursuant to a written agreement of the parties thereto (including the person in military service concerned, or the person to whom section 106 (section 516 of this appendix) is applicable, whether or not such person is a party to the obligation), or their assignees, executed during or after the period of military service of the person concerned or during the period specified in section 106 (section 516 of this appendix). (Oct. 17, 1940, ch. 888, § 107, as added Oct. 6, 1942, ch. 581, § 4, 56 Stat. 770.)

ARTICLE II.—GENERAL RELIEF

§ 525. Statutes of limitations as affected by period of service.

The period of military service shall not be included in computing any period now or hereafter to be limited by any law, regulation, or order for the bringing of any action or proceeding in any court, board, bureau, commission, department, or other agency of government by or against any person in military service or by or against his heirs, executors, administrators, or assigns, whether such cause of action or the right or privilege to institute such action or proceeding shall have accrued prior to or during the period of such service, nor shall any part of such period which occurs after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 (Oct. 6, 1942) be included in computing any period now or hereafter provided by any law for the redemption of real property sold or forfeited to enforce any obligation, tax, or assessment. (As amended Oct. 6, 1942, ch. 581, § 5, 56 Stat. 770.)

§ 526. Maximum rate of interest.

No obligation or liability bearing interest at a rate in excess of 6 per centum per annum incurred by a person in military service prior to his entry into such service shall, during any part of the period of military service which occurs after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 (Oct. 6, 1942), bear interest at a rate in excess of 6 per centum per annum unless, in the opinion of the court, upon application thereto by the obligee, the ability of such person in military service to pay interest upon such obligation or liability at a rate in excess of 6 per centum per annum is not materially affected by reason of such service, in which case the court may make such order as in its opinion may be just. As used in this section the term "interest" includes service charges, renewal charges, fees, or any other charges (except bona fide insur-

ance) in respect of such obligation or liability. (Oct. 17, 1940, ch. 888, § 206, as added Oct. 6, 1942, ch. 581, § 6, 56 Stat. 771.)

§ 527. Limitations prescribed by internal revenue laws as affected by period of service.

Section 205 of this Act shall not apply with respect to any period of limitation prescribed by or under the internal revenue laws of the United States. (Oct. 17, 1940, ch. 888, § 207, as added Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, § 507 (b) (2) (B), 56 Stat. 964.)

ARTICLE III.—RENT, INSTALLMENT CONTRACTS, MORTGAGES, LIENS, ASSIGNMENTS, LEASES

AMENDMENTS

Article heading was amended by act Oct. 6, 1942, ch. 581, § 7, 56 Stat. 771. Article was formerly entitled "Rent, Installment Contracts, Mortgages".

§ 530. Eviction or distress for nonpayment of rent; stay; allotment of pay for payment.

* * * * *

(2) On any such application or in any such action the court may, in its discretion, on its own motion, and shall, on application, unless in the opinion of the court the ability of the tenant to pay the agreed rent is not materially affected by reason of such military service, stay the proceedings for not longer than three months, as provided in this Act, or it may make such other order as may be just. Where such stay is granted or other order is made by the court, the owner of the premises shall be entitled, upon application therefor, to relief in respect of such premises similar to that granted persons in military service in sections 301, 302, and 500 of this Act (sections 531, 532, and 560 of this appendix) to such extent and for such period as may appear to the court to be just.

(3) Any person who shall knowingly take part in any eviction or distress otherwise than as provided in subsection (1) hereof, or attempts so to do, shall be guilty of a misdemeanor, and shall be punishable by imprisonment not to exceed one year or by fine not to exceed $1,000, or both. (As amended Oct. 6, 1942, ch. 581, § 8, 56 Stat. 771.)

* * * * *

AMENDMENTS

1942—Subsec. (2) was amended by act Oct. 6, 1942, § 8 (a), cited to text, which added last sentence.

Subsec. (3) was amended by act Oct. 6, 1942, § 8 (b), cited to text, which inserted "or attempts so to do,".

§ 531. Installment contracts for purchase of property.

(1) No person who has received, or whose assignor has received, under a contract for the purchase of real or personal property, or of lease or bailment with a view to purchase of such property, a deposit or installment of the purchase price, or a deposit or installment under the contract, lease, or bailment, from a person or from the assignor of a person who, after the date of payment of such deposit or installment, has entered military service, shall exercise any right or option under such contract to rescind or terminate the contract or resume possession of the property for nonpayment of any installment thereunder due or for any other breach of the terms thereof occurring prior to or during the period of such military service, except by action in a court of competent jurisdiction.

(2) Any person who shall knowingly resume possession of property which is the subject of this section otherwise than as provided in subsection (1) of this section or in section 107 (section 517 of this appendix), or attempts so to do, shall be guilty of a misdemeanor and shall be punished by imprisonment not to exceed one year or by fine not to exceed $1,000, or both.

(3) Upon the hearing of such action the court may order the repayment of prior installments or deposits or any part thereof, as a condition of terminating the contract and resuming possession of the property, or may, in its discretion, on its own motion, and shall, on application to it by such person in military service or some person on his behalf, order a stay of proceedings as provided in this Act unless, in the opinion of the court, the ability of the defendant to comply with the terms of the contract is not materially affected by reason of such service; or it may make such other disposition of the case as may be equitable to conserve the interests of all parties. (As amended Oct. 6, 1942, ch. 581, § 9 (a, c, d), 56 Stat. 771.)

AMENDMENTS

1942—Subsec. (1) was amended by act Oct. 6, 1942, § 9 (a), cited to text.

Subsec. (2) was amended by act Oct. 6, 1942, § 9 (d), cited to text, substituted "of this section or in section 107, or attempts so to do," for "hereof".

Subsec. (3) was amended by act Oct. 6, 1942, § 9 (c), cited to text, which deleted "except as provided in section 303", preceding "on application".

§ 532. Mortgages, trust deeds, etc.

(1) The provisions of this section shall apply only to obligations secured by mortgage, trust deed, or other security in the nature of a mortgage upon real or personal property owned by a person in military service at the commencement of the period of the military service and still so owned by him which obligations originated prior to such person's period of military service.

(2) In any proceeding commenced in any court during the period of military service to enforce such obligation arising out of nonpayment of any sum thereunder due or out of any other breach of the terms thereof occurring prior to or during the period of such service the court may, after hearing, in its discretion, on its own motion, and shall, on application to it by such person in military service or some person on his behalf, unless in the opinion of the court the ability of the defendant to comply with the terms of the obligation is not materially affected by reason of his military service—

(a) stay the proceedings as provided in this Act; or

(b) make such other disposition of the case as may be equitable to conserve the interests of all parties.

(3) No sale, foreclosure, or seizure of property for nonpayment of any sum due under any such obligation, or for any other breach of the terms thereof,

whether under a power of sale under a judgment entered upon warrant of attorney to confess judgment contained therein, or otherwise, shall be valid if made after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 (Oct. 6, 1942) and during the period of military service or within three months thereafter, except pursuant to an agreement as provided in section 107 (section 517 of this appendix), unless upon an order previously granted by the court and a return thereto made and approved by the court.

(4) Any person who shall knowingly cause to be made any sale, foreclosure, or seizure of property, defined as invalid by subsection (3) hereof, or attempts so to do, shall be guilty of a misdemeanor and shall be punished by imprisonment not to exceed one year or by fine not to exceed $1,000, or both. (As amended Oct. 6, 1942, ch. 581, §§ 9 (b, c), 10, 56 Stat. 771, 772.)

AMENDMENTS

1942—Subsec. (1) was amended by act Oct. 6, 1942, § 9 (b), cited to text, which deleted "originating prior to the date of approval of this Act and" following "obligations" and inserted matter at end of subsection following "him".

Subsec. (2) was amended by act Oct. 6, 1942, § 9 (c), cited to text, which deleted "except as provided in section 303," preceding "on application".

Subsec. (3) was amended generally by act Oct. 6, 1942, § 10, cited to text.

Subsec. (4) was added by act Oct. 6, 1942, § 10, cited to text.

§ 533. Settlement of cases involving stayed proceedings to foreclose mortgage on, resume possession of, or terminate contract for purchase of, personal property.

Where a proceeding to foreclose a mortgage upon or to resume possession of personal property, or to rescind or terminate a contract for the purchase thereof, has been stayed as provided in this Act, the court may, unless in its opinion an undue hardship would result to the dependents of the person in military service, appoint three disinterested parties to appraise the property and, based upon the report of the appraisers, order such sum, if any, as may be just, paid to the person in military service or his dependent, as the case may be, as a condition of foreclosing the mortgage, resuming possession of the property, or rescinding or terminating the contract. (Oct. 17, 1940, ch. 888, § 303, as added Oct. 6, 1942, ch. 581, § 12, 56 Stat. 772.)

REPEALS

Former section 533, from act Oct. 17, 1940, ch. 888, § 303, 54 Stat. 1183, was repealed by act Oct. 6, 1942, ch. 581, § 11, 56 Stat. 772.

§ 534. Termination of leases by lessees.

(1) The provisions of this section shall apply to any lease covering premises occupied for dwelling, professional, business, agricultural, or similar purposes in any case in which (a) such lease was executed by or on the behalf of a person who, after the execution of such lease, entered military service, and (b) the premises so leased have been occupied for such purposes, or for a combination of such purposes, by such person or by him and his dependents.

(2) Any such lease may be terminated by notice in writing delivered to the lessor (or his grantee) or to the lessor's (or his grantee's) agent by the lessee at any time following the date of the beginning of his period of military service. Delivery of such notice may be accomplished by placing it in an envelope properly stamped and duly addressed to the lessor (or his grantee) or to the lessor's (or his grantee's) agent and depositing the notice in the United States mails. Termination of any such lease providing for monthly payment of rent shall not be effective until thirty days after the first date on which the next rental payment is due and payable subsequent to the date when such notice is delivered or mailed. In the case of all other leases, termination shall be effected on the last day of the month following the month in which such notice is delivered or mailed and in such case any unpaid rental for a period preceding termination shall be proratably computed and any rental paid in advance for a period succeeding termination shall be refunded by the lessor (or his assignee). Upon application by the lessor to the appropriate court prior to the termination period provided for in the notice, any relief granted in this subsection shall be subject to such modifications or restrictions as in the opinion of the court justice and equity may in the circumstances require.

(3) Any person who shall knowingly seize, hold, or detain the personal effects, clothing, furniture, or other property of any person who has lawfully terminated a lease covered by this section, or in any manner interfere with the removal of such property from the premises covered by such lease, for the purpose of subjecting or attempting to subject any of such property to a claim for rent accruing subsequent to the date of termination of such lease, or attempts so to do, shall be guilty of a misdemeanor and shall be punished by imprisonment not to exceed one year or by fine not to exceed $1,000, or both. (Oct. 17, 1940, ch. 888, § 304, as added Oct. 6, 1942, ch. 581, § 12, 56 Stat. 772.)

§ 535. Protection of assignor of life insurance policy; enforcement of storage liens; penalties.

(1) Where any life insurance policy on the life of a person in military service has been assigned prior to such person's period of military service to secure the payment of any obligation of such person, no assignee of such policy (except the insurer in connection with a policy loan) shall, during the period of military service of the insured or within one year thereafter, except upon the consent in writing of the insured made during such period or when the premiums thereon are due and unpaid or upon the death of the insured, exercise any right or option by virtue of such assignment unless upon leave of court granted upon an application made therefor by such assignee. The court may thereupon refuse to grant such leave unless in the opinion of the court the ability of the obligor to comply with the terms of the obligation is not materially affected by reason of his military service. For the purpose of this subsection premiums which are guaranteed under the provisions of article IV of this Act (section 540 et

seq. of this appendix) shall not be deemed to be due and unpaid.

(2) No person shall exercise any right to foreclose or enforce any lien for storage of household goods, furniture, or personal effects of a person in military service during such person's period of military service and for three months thereafter except upon an order previously granted by a court upon application therefor and a return thereto made and approved by the court. In such proceeding the court may, after hearing, in its discretion, on its own motion, and shall, on application to it by such person in military service or some person on his behalf, unless in the opinion of the court the ability of the defendant to pay the storage charges due is not materially affected by reason of his military service—

(a) stay the proceedings as provided in this Act; or

(b) make such other disposition of the case as may be equitable to conserve the interest of all parties.

The enactment of the provisions of this subsection shall not be construed in any way as affecting or as limiting the scope of section 302 of this Act (section 332 of this appendix).

(3) Any person who shall knowingly take any action contrary to the provisions of this section, or attempts so to do, shall be guilty of a misdemeanor and shall be punished by imprisonment not to exceed one year or by fine not to exceed $1,000, or both. (Oct. 17, 1940, ch. 888, § 305, as added Oct. 6, 1942, ch. 581, § 12, 56 Stat. 773.)

§ 536. Extension of benefits to dependents.

Dependents of a person in military service shall be entitled to the benefits accorded to persons in military service under the provisions of this article upon application to a court therefor, unless in the opinion of the court the ability of such dependents to comply with the terms of the obligation, contract, lease, or bailment has not been materially impaired by reason of the military service of the person upon whom the applicants are dependent. (Oct. 17, 1940, ch. 888, § 306, as added Oct. 6, 1942, ch. 581, § 12, 56 Stat. 773.)

ARTICLE IV.—INSURANCE

§ 540. Definitions.

As used in this article—

(a) The term "policy" shall include any contract of life insurance or policy on a life, endowment, or term plan, including any benefit in the nature of life insurance arising out of membership in any fraternal or beneficial association, which does not provide for the payment of any sum less than the face value thereof or for the payment of an additional amount as premiums if the insured engages in the military service of the United States as defined in section 101 of article I of this Act (section 511 of this appendix) or which does not contain any limitation or restriction upon coverage relating to engagement in or pursuit of certain types of activities which a person might be required to engage in by virtue of his being in such military service, and (1) which is in force on a premium-paying basis at the time of application for benefits hereunder, and (2) which was made and a premium paid thereon before the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 (Oct. 6, 1942) or not less than thirty days before the date the insured entered into the military service. The provisions of this Act shall not be applicable to policies or contracts of life insurance issued under the War Risk Insurance Act, as amended (see Title 38, §§ 287, 357, 502, 575), the World War Veterans Act, as amended (see Title 38, § 421 et seq.), or the National Service Life Insurance Act of 1940, as amended (Title 38, § 801 et seq.).

(b) The term "premium" shall include the amount specified in the policy as the stipend to be paid by the insured at regular intervals during the period therein stated.

(c) The term "insured" shall include any person in the military service of the United States as defined in section 101, article I, of this Act (section 511 of this appendix), whose life is insured under and who is the owner and holder of and has an interest in a policy as above defined.

(d) The term "insurer" shall include any firm, corporation, partnership, or association chartered or authorized to engage in the insurance business and to issue a policy as above defined by the laws of a State of the United States or the United States. (As amended Oct. 6, 1942, ch. 581, § 13, 56 Stat. 773.)

§ 541. Persons entitled to benefits of article; applications; amount of insurance protected.

The benefits and privileges of this article shall apply to any insured, when such insured, or a person designated by him, or, in case the insured is outside the continental United States (excluding Alaska and the Panama Canal Zone), a beneficiary, shall make written application for protection under this article, unless the Administrator of Veterans' Affairs in passing upon such application as provided in this article shall find that the policy is not entitled to protection hereunder. The Veterans' Administration shall give notice to the military and naval authorities of the provisions of this article, and shall include in such notice an explanation of such provisions for the information of those desiring to make application for the benefits thereof. The original of such application shall be sent by the insured to the insurer, and a copy thereof to the Veterans' Administration. The total amount of insurance on the life of one insured under policies protected by the provisions of this article shall not exceed $10,000. If an insured makes application for protection of policies on his life totaling insurance in excess of $10,000, the Administrator is authorized to have the amount of insurance divided into two or more policies so that the protection of this article may be extended to include policies for a total amount of insurance not to exceed $10,000, and a policy which affords the best security to the Government shall be given preference. (As amended Oct. 6, 1942, ch. 581, § 13, 56 Stat. 774.)

§ 542. Form of Application; reports to Veterans' Administration by insurer; policy deemed modified upon application for protection.

Any writing signed by the insured and identifying the policy and the insurer, and agreeing that his rights under the policy are subject to and modified by the provisions of this article, shall be sufficient as an application for the benefits of this article, but the Veterans' Administration may require the insured and insurer to execute such other forms as may be deemed advisable. Upon receipt of the application of the insured the insurer shall furnish such report to the Veterans' Administration concerning the policy as shall be prescribed by regulations. The insured who has made application for protection under this article and the insurer shall be deemed to have agreed to such modification of the policy as may be required to give this article full force and effect with respect to such policy. (As amended Oct. 6, 1942, ch. 581, § 13, 56 Stat. 774.)

§ 543. Determination of policies entitled to protection; notice to parties; lapse of policies for nonpayment of premiums, etc.

The Administrator of Veterans' Affairs shall find whether the policy is entitled to protection under this article and shall notify the insured and the insurer of such finding. Any policy found by the Administrator of Veterans' Affairs to be entitled to protection under this article shall not, subsequent to date of application, and during the period of military service of the insured or during two years after the expiration of such service, lapse or otherwise terminate or be forfeited for the nonpayment of a premium becoming due and payable, or the nonpayment of any indebtedness or interest. (As amended Oct. 6, 1942, ch. 581, § 13, 56 Stat. 775.)

§ 544. Rights and privileges of insured during period of protection.

No dividend or other monetary benefit under a policy shall be paid to an insured or used to purchase dividend additions while a policy is protected by the provisions of this article except with the consent and approval of the Veterans' Administration. If such consent is not procured, such dividends or benefits shall be added to the value of the policy to be used as a credit when final settlement is made with the insurer. No cash value, loan value, or withdrawal of dividend accumulation, or unearned premium, or other value of similar character shall be available to the insured while the policy is protected under this article except upon approval by the Veterans' Administration. The insured's right to change a beneficiary designation or select an optional settlement for a beneficiary shall not be affected by the provisions of this article. (As amended Oct. 6, 1942, ch. 581, § 13, 56 Stat. 775.)

§ 545. Deduction of unpaid premiums upon settlement of policies maturing during protection.

In the event of maturity of a policy as a death claim or otherwise before the expiration of the period of protection under the provisions of this article, the insurer in making settlement will deduct from the amount of insurance the premiums guaranteed under this article, together with interest thereon at the rate fixed in the policy for policy loans. If no rate of interest is specifically fixed in the policy, the rate shall be the rate fixed for policy loans in other policies issued by the insurer at the time the policy brought under the Act was issued. The amount deducted by reason of the protection afforded by this article shall be reported by the insurer to the Administrator of Veterans' Affairs. (As amended Oct. 6, 1942, ch. 581, § 13, 56 Stat. 775.)

§ 546. Guaranty of premiums and interest by United States; settlement of amounts due upon expiration of protection; subrogation of United States.

Payment of premiums and interest thereon at the rate specified in section 405 hereof (section 545 of this appendix) becoming due on a policy while protected under the provisions of this article is guaranteed by the United States, and if the amount so guaranteed is not paid to the insurer prior to the expiration of the period of insurance protection under this article, the amount then due shall be treated by the insurer as a policy loan on such policy, but if at the expiration of said period the cash surrender value is less than the amount then due, the policy shall then cease and terminate and the United States shall pay the insurer the difference between such amount and the cash surrender value. The amount paid by the United States to an insurer on account of applications approved under the provisions of this article, as amended, shall become a debt due to the United States by the insured on whose account payment was made and, notwithstanding any other Act, such amount may be collected either by deduction from any amount due said insured by the United States or as otherwise authorized by law. (As amended Oct. 6, 1942, ch. 581, § 13, 56 Stat. 775.)

§ 547. Regulations; finality of determinations; annual reports to Congress by Veterans' Administrator.

The Administrator of Veterans' Affairs is hereby authorized and directed to provide by regulations for such rules of procedure and forms as he may deem advisable in carrying out the provisions of this article. The findings of fact and conclusions of law made by the Administrator of Veterans' Affairs in administering the provisions of this article shall be final, and shall not be subject to review by any other official or agency of the Government. The Administrator of Veterans' Affairs shall report annually to the Congress on the administration of this article. (As amended Oct. 6, 1942, ch. 581, § 13, 56 Stat. 775.)

§ 548. Law governing applications for protection prior to Oct. 6, 1942.

(1) The provisions of this article in force immediately prior to the enactment of the Soldiers' and Sailors' Civil Relief Act amendments of 1942 (Act Oct. 6, 1942, which, among other things, amended this article generally) (hereinafter in this section called "such provisions") shall remain in full force and effect with respect to all valid applications for protection executed prior to the date of enactment

of the Soldiers' and Sailors' Civil Relief Act amendments of 1942 (Oct. 6, 1942) and all policies to which such applications pertain shall continue to be entitled to the protection granted thereby.

(2) Any insurer under a policy accepted under such provisions shall, subject to the approval of the Administrator of Veterans' Affairs and upon complete surrender by it to the United States, within ninety days after the date of enactment of the Soldiers' and Sailors' Civil Relief Act amendments of 1942 (Oct. 6, 1942), of all certificates issued in accordance with such provisions together with all right to payment thereunder, be entitled to the guarantee of unpaid premiums and interest thereon and the mode of settlement for such policies as provided by this article, as amended. The privileges and benefits granted by the foregoing sentence shall be in lieu of the method of settlement, and the requirement for accounts and reports prescribed by such provisions. In the event any such insurer fails to surrender within the said ninety days all such certificates and rights to payment, the accounts, reports, and settlements required to be made by such insurer under such provisions shall continue to be made as required and shall be governed by such provisions. (As amended Oct. 6, 1942, ch. 581, § 13, 56 Stat. 776.)

PROVISIONS IN FORCE PRIOR TO 1942 AMENDMENTS

Prior to act Oct. 6, 1942, cited to text, this article consisted of sections 400–414 of act Oct. 17, 1940, cited to text, constituting sections 540–554 of this appendix.

§§ 549–554. Omitted.

CODIFICATION

Sections 549–554 were omitted from this article in the general amendment thereof by act Oct. 6, 1942, ch. 581, § 13, 56 Stat. 773. They were from sections 409–414, respectively, of act Oct. 17, 1940, ch. 888, 54 Stat. 1185, 1186.

ARTICLE V.—TAXES AND PUBLIC LANDS

§ 560. Taxes respecting personalty, money, credits, or realty; sale of property to enforce collection; redemption of property sold; penalty for nonpayment; notice of rights to beneficiaries of section.

(1) The provisions of this section shall apply when any taxes or assessments, whether general or special (other than taxes on income), whether falling due prior to or during the period of military service, in respect of personal property, money, or credits, or real property owned and occupied for dwelling, professional, business, or agricultural purposes by a person in military service or his dependents at the commencement of his period of military service and still so occupied by his dependents or employees are not paid.

(2) No sale of such property shall be made to enforce the collection of such tax or assessment, or any proceeding or action for such purpose commenced, except upon leave of court granted upon application made therefor by the collector of taxes or other officer whose duty it is to enforce the collection of taxes or assessments. The court thereupon, unless in its opinion the ability of the person in military service to pay such taxes or assessments is not materially affected by reason of such service, may stay such proceedings or such sale, as provided in this Act, for a period extending not more than six months after the termination of the period of military service of such person.

* * * * *

(5) Repealed. Oct. 6, 1942, ch. 581, § 14 (b), 56 Stat. 776.

(As amended Oct. 6, 1942, ch. 581, § 14, 56 Stat. 776.)

AMENDMENTS

1942—Subsecs. (1) and (2) were amended by act Oct. 6, 1942, § 14 (a), cited to text.

§ 569. Distribution of information concerning benefits of article; forms.

The Secretary of the Interior shall issue through appropriate military and naval channels a notice for distribution by appropriate military and naval authorities to persons in the military service explaining the provisions of this article except as to sections 500, 513, and 514 hereof (sections 560, 573 and 574 of this appendix) and shall furnish forms to be distributed in like manner to those desiring to make application for its benefits, except as to said sections. (As amended Oct. 6, 1942, ch. 581, § 15, 56 Stat. 776.)

AMENDMENTS

1942—Act Oct. 6, 1942, cited to text, substituted "sections 500, 513, and 514" for "section 500" and "sections" for "section" at end of section.

§ 572. Extension of benefits to persons serving with war allies of United States.

Citizens of the United States who serve with the forces of any nation with which the United States may be allied in the prosecution of any war in which the United States engages while this Act remains in force shall be entitled to the relief and benefits afforded by sections 501 to 511, inclusive (sections 561–571 of this appendix), if such service is similar to military service as defined in this Act, and if they are honorably discharged and resume United States citizenship or die in the service of the allied forces or as a result of such service. (As amended Oct. 6, 1942, ch. 581, § 16, 56 Stat. 776.)

AMENDMENTS

1942—Act Oct. 6, 1942, cited to text, substituted "sections 501 to 511, inclusive" for "this article".

§ 573. Income taxes; collection deferred; interest; statute of limitations.

EXTENSION OF DUE DATE UNDER OTHER LAWS

Section 507 (b) (2) (A) of the Revenue Act of 1942, act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, 56 Stat. 964, provided as follows:

"The amendments made by this section (adding sections 3804 and 3805 of Title 26, and adding section 527 of this appendix) shall not be construed to shorten any period fixed under the provisions of section 513 of the Soldiers' and Sailors' Civil Relief Act of 1940 (this section) within which any act may be done, except that any action or proceeding authorized under section 3804 (d) (1) of the Internal Revenue Code, as well as any other action or proceeding authorized by law in connection therewith, may be taken, begun, or prosecuted without regard to the period so fixed."

§ 574. Residence for tax purposes.

For the purposes of taxation in respect of any person, or of his property, income, or gross income, by any State, Territory, possession, or political sub-

division of any of the foregoing, or by the District of Columbia, such person shall not be deemed to have lost a residence or domicile in any State, Territory, possession, or political subdivision of any of the foregoing, or in the District of Columbia, solely by reason of being absent therefrom in compliance with military or naval orders, or to have acquired a residence or domicile in, or to have become resident in or a resident of, any other State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, while, and solely by reason of being, so absent. For the purposes of taxation in respect of the income or gross income of any such person by any State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, of which such person is not a resident or in which he is not domiciled, compensation for military or naval service shall not be deemed income for services performed within, or from sources within, such State, Territory, possession, political subdivision, or District. This section shall be effective as of September 8, 1939, except that it shall not require the crediting or refunding of any tax paid prior to the date of the enactment of the Soldiers' and Sailors' Civil Relief Act amendments of 1942 (Oct. 6, 1942). (Oct. 17, 1940, ch. 888, § 514, as added Oct. 6, 1942, ch. 581, § 17, 56 Stat. 777.)

ARTICLE VI.—ADMINISTRATIVE REMEDIES

§ 581. Certificates of service; persons reported missing.

(1) In any proceeding under this Act a certificate signed by The Adjutant General of the Army as to persons in the Army or in any branch of the United States service while serving pursuant to law with the Army of the United States, signed by the Chief of the Bureau of Navigation of the Navy Department as to persons in the United States Navy or in any other branch of the United States service while serving pursuant to law with the United States Navy, and signed by the Commandant, United States Marine Corps, as to persons in the Marine Corps, or in any other branch of the United States service while serving pursuant to law with the Marine Corps, or signed by an officer designated by any of them, respectively, for the purpose, shall when produced be prima facie evidence as to any of the following facts stated in such certificate:

That a person named has not been, or is, or has been in military service; the time when and the place where such person entered military service, his residence at that time, and the rank, branch, and unit of such service that he entered, the dates within which he was in military service, the monthly pay received by such person at the date of issuing the certificate, the time when and the place where such person died in or was discharged from such service.

(2) It shall be the duty of the foregoing officers to furnish such certificate on application, and any such certificate when purporting to be signed by any one of such officers or by any person purporting upon the face of the certificates to have been so authorized shall be prima facie evidence of its contents and of the authority of the signer to issue the same.

(3) Where a person in military service has been reported missing he shall be presumed to continue in the service until accounted for, and no period herein limited which begins or ends with the death of such person shall begin or end until the death of such person is in fact reported to or found by the Department of War or Navy, or any court or board thereof, or until such death is found by a court of competent jurisdiction: *Provided*, That no period herein limited which begins or ends with the death of such person shall be extended hereby beyond a period of six months after the time when this Act ceases to be in force. (As amended Jan. 20, 1942, ch. 10, § 1, 56 Stat. 10.)

AMENDMENTS

1942—Act Jan. 20, 1942, cited to text and constituting section 622 of Title 34, Navy, redesignated "Major General Commandant of the Marine Corps" to be "Commandant of the Marine Corps".

ARTICLE VII.—FURTHER RELIEF (New)

§ 590. Stay of enforcement of obligations, liabilities, taxes, etc.

(1) A person may, at any time during his period of military service or within six months thereafter, apply to a court for relief in respect of any obligation or liability incurred by such person prior to his period of military service or in respect of any tax or assessment whether falling due prior to or during his period of military service. The court, after appropriate notice and hearing, unless in its opinion the ability of the applicant to comply with the terms of such obligation or liability or to pay such tax or assessment has not been materially affected by reason of his military service, may grant the following relief:

(a) In the case of an obligation payable under its terms in installments under a contract for the purchase of real estate, or secured by a mortage or other instrument in the nature of a mortgage upon real estate, a stay of the enforcement of such obligation during the applicant's period of military service and, from the date of termination of such period of military service or from the date of application if made after such service, for a period equal to the period of the remaining life of the installment contract or other instrument plus a period of time equal to the period of military service of the applicant, or any part of such combined period, subject to payment of the balance of principal and accumulated interest due and unpaid at the date of termination of the period of military service or from the date of application, as the case may be, in equal installments during such combined period at such rate of interest on the unpaid balance as is prescribed in such contract, or other instrument evidencing the obligation, for installments paid when due, and subject to such other terms as may be just.

(b) In the case of any other obligation, liability, tax, or assessment, a stay of the enforcement thereof during the applicant's period of military service and, from the date of termination of such period of military service or from the date of application if made after such service, for a period of time equal to the period of military service of the

applicant or any part of such period, subject to payment of the balance of principal and accumulated interest due and unpaid at the date of termination of such period of military service or the date of application, as the case may be, in equal periodic installments during such extended period at such rate of interest as may be prescribed for such obligation, liability, tax, or assessment, if paid when due, and subject to such other terms as may be just.

(2) When any court has granted a stay as provided in this section no fine or penalty shall accrue during the period the terms and conditions of such stay are complied with by reason of failure to comply with the terms or conditions of the obligation, liability, tax, or assessment in respect of which such stay was granted. (Oct. 17, 1940, ch. 888, § 700, as added Oct. 6, 1942, ch. 581, § 18, 56 Stat. 777.)

FIRST WAR POWERS ACT, 1941 (New)

ACT DECEMBER 18, 1941, CH. 593, 55 STAT. 838

TITLE I.—COORDINATION OF EXECUTIVE BUREAUS IN THE INTEREST OF THE MORE EFFICIENT CONCENTRATION OF THE GOVERNMENT

Sec.
601. Coordination of executive bureaus, offices, etc., by President for national defense and to prosecute the war; issuance of regulations.
602. Same; consolidation of offices; transfer of duties, personnel, and records.
603. Expenditure of appropriations for bureaus, offices, etc.
604. Presidential recommendation to Congress for elimination of certain bureaus, offices, etc.
605. Suspension of conflicting laws; restoration of duties and powers to bureaus, offices, etc., upon termination of sections.

TITLE II.—CONTRACTS

611. War contracts exempt from certain restrictions upon authorization by President.

TITLE III.—TRADING WITH THE ENEMY

616. Amendment of section 5 of this appendix and section 95a of Title 12.
617. Confirmation of certain acts, etc., made under sections 1–31 of this appendix.
618. Censorship of communications; penalties and forfeitures.

TITLE IV.—TIME LIMIT AND SHORT TITLE

621. Termination of sections 601–605, and 611 of this appendix.
622. Short title.

TITLE I.—COORDINATION OF EXECUTIVE BUREAUS IN THE INTEREST OF THE MORE EFFICIENT CONCENTRATION OF THE GOVERNMENT

§ 601. Coordination of executive bureaus, offices, etc., by President for national defense and to prosecute the war; issuance of regulations.

For the national security and defense, for the successful prosecution of the war, for the support and maintenance of the Army and Navy, for the better utilization of resources and industries, and for the more effective exercise and more efficient administration by the President of his powers as Commander in Chief of the Army and Navy, the President is hereby authorized to make such redistribution of functions among executive agencies as he may deem necessary, including any functions, duties, and powers hitherto by law conferred upon any executive department, commission, bureau, agency, governmental corporation, office, or officer, in such manner as in his judgment shall seem best fitted to carry out the purposes of this title (sections 601–605 of this appendix), and to this end is authorized to make such regulations and to issue such orders as he may deem necessary, which regulations and orders shall be in writing and shall be published in accordance with the Federal Register Act of 1935 (sections 301–310, 311–314 of Title 44): *Provided*, That the termination of this title (sections 601–605 of this appendix), shall not affect any act done or any right or obligation accruing or accrued pursuant to this title (sections 601–605 of this appendix) and during the time that this title (sections 601–605 of this appendix), is in force: *Provided further*, That the authority by this title (sections 601–605 of this appendix), granted shall be exercised only in matters relating to the conduct of the present war: *Provided further*, That no redistribution of functions shall provide for the transfer, consolidation, or abolition of the whole or any part of the General Accounting Office or of all or any part of its functions. (Dec. 18, 1941, ch. 593, title I, § 1, 55 Stat. 838.)

TRADING WITH ENEMY ACT AMENDMENT

Section 301 of act Dec. 18, 1941, cited to text, amended the Trading With Enemy Act and is set out at section 5 of this appendix and section 95a of Title 12, Banks and Banking.

CROSS REFERENCES

Administration of Federal Government Services in Alaska during war, see Ex. Ord. No. 9181, set out preceding section 21 of Title 48, Territories and Insular Possessions.

Reorganization Plans for government departments and bureaus, see notes under section 133t of Title 5, Executive Departments and Government Officers and Employees.

Termination of section, see section 621 of this appendix.

EXECUTIVE ORDERS COORDINATING BUREAUS, OFFICES, ETC.

Ex. Ord. Nos.
9069. Consolidation of Agencies Within Department of Agriculture
9070. Consolidation of Housing Agencies and Functions Into National Housing Agency
9071. Transfer of Functions of Federal Loan Agency to Department of Commerce
9082. Reorganization of Army and Transfer of Functions Within War Department
9083. Redistribution of Maritime Functions
9096. Navy Department and Naval Service Reorganization
9126. Hydrographic Office and Naval Observatory Functions Transfer to Chief of Naval Operations
9177. Emergency Purchases of War Material Abroad
9198. Transfer of Merchant Marine Training Functions
9204. Coordination of Federal Activities Affecting the Fishery Industry
9232. Transfer of Certain Functions of Work Projects Administration to Bureau of Census
9245. Transfer to Secretary of Interior Functions of U. S. Commissioner to Philippines
9247. Transfer of Certain Employment Service and Training Functions to War Manpower Commission
9262. Secretary of Navy Authorized to Exercise Certain Additional Powers and Functions
9287. Transferring Certain Functions From Council of National Defense to Secretary of Interior

EX. ORD. NO. 9069. CONSOLIDATION OF AGENCIES WITHIN DEPARTMENT OF AGRICULTURE

Ex. Ord. No. 9069, Feb. 23, 1942, 7 F. R. 1409, provided:

1. (a) The Surplus Marketing Administration (including the Federal Surplus Commodities Corporation as an agency of the Department of Agriculture), the Agricultural Marketing Service (except the Agricultural Statistics Division), and the Commodity Exchange Administration of the Department of Agriculture and their functions, personnel, property, and records are consolidated into an agency to be known as the Agricultural Marketing Administration of the Department of Agriculture, which agency shall be administered under the direction and supervision of such officer as the Secretary of Agriculture shall designate.

(b) The Agricultural Statistics Division of the Agricultural Marketing Service, Department of Agriculture, and its functions and the personnel, property, and records used primarily in the administration of its functions are transferred to the Bureau of Agricultural Economics of the Department of Agriculture.

2. The Agricultural Adjustment Administration, the Soil Conservation Service, the Federal Crop Insurance Corporation, and the Sugar Division of the Department of Agriculture and their functions, personnel, property, and records are consolidated into an agency to be known as the Agricultural Conservation and Adjustment Administration of the Department of Agriculture, which agency shall be administered under the direction and supervision of such officer as the Secretary of Agriculture shall designate.

3. The Bureau of Animal Industry, the Bureau of Dairy Industry, the Bureau of Plant Industry, the Bureau of Agricultural Chemistry and Engineering, the Bureau of Entomology and Plant Quarantine, the Bureau of Home Economics, the Office of Experiment Stations, and the Beltsville Research Center of the Department of Agriculture and their functions, personnel, property, and records are consolidated into an agency to be known as the Agricultural Research Administration of the Department of Agriculture, which agency shall be administered under the direction and supervision of such officer as the Secretary of Agriculture shall designate.

4. All libraries administered by agencies of the Department of Agriculture and all units of the Department providing library and bibliographical service and their functions, personnel, property, and records are consolidated and shall be administered through such facilities of the Department as the Secretary of Agriculture shall designate.

5. So much of the unexpended balances, appropriations, allocations, or other funds available (or to be made available) for the use of any agency in the exercise of any function transferred or consolidated by this order or for the use of the head of any agency in the exercise of any function so transferred or consolidated, as the Director of the Bureau of the Budget with the approval of the President shall determine, shall be transferred for use in connection with the exercise of the function so transferred or consolidated. In determining the amount to be transferred the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, allocations, or other funds prior to the transfer.

6. This order shall remain in force during the continuance of the present war and for six months after termination thereof.

EX. ORD. NO. 9070. CONSOLIDATION OF HOUSING AGENCIES AND FUNCTIONS INTO NATIONAL HOUSING AGENCY

Ex. Ord. No. 9070, Feb. 24, 1942, 7 F.R. 1529, provided:

By virtue of the authority vested in me by Title I of the First War Powers Act, 1941, approved December 18, 1941 (Public Law 354, 77th Congress) (sections 601–605 of this appendix), and as President of the United States, it is hereby ordered as follows:

1. The following agencies, functions, duties, and powers are consolidated into a National Housing Agency and shall be administered as hereinafter provided under the direction and supervision of a National Housing Administrator:

(a) The Federal Housing Administration and its functions, powers, and duties, including those of the Administrator thereof.

(b) All functions, powers, and duties of the Federal Home Loan Bank Board and of its members.

(c) The Home Owners Loan Corporation and the functions, powers, and duties of its Board of Directors.

(d) The Federal Savings and Loan Insurance Corporation and the functions, powers, and duties of its Board of Trustees.

(e) The United States Housing Authority and its functions, powers, and duties, including those of the Administrator thereof.

(f) All functions, powers, and duties relating to defense housing of (1) the Federal Works Administrator under the act of October 14, 1940, entitled "An Act to expedite the provision of housing in connection with national defense, and for other purposes," as amended (sections 1521–1523 of Title 42), and under acts making appropriations to carry out the purposes of said act, (2) the War Department and the Navy Department with respect to housing units for persons (with families) engaged in national defense activities (except housing units located on military or naval reservations, posts, or bases) under Title IV of the Naval Appropriation Act for the fiscal year 1941 (note preceding section 1 of Title 41), and (3) any agencies heretofore designated (including the Federal Works Agency and the Farm Security Administration) to provide temporary shelter in defense areas under the Urgent Deficiency Appropriation Act, 1941 (section 60a of Title 2, sections 721–728 of Title 15, note under section 1523 of Title 42), and the Additional Urgent Deficiency Appropriation Act, 1941 (note under section 1523 of Title 42), and the Third Supplemental National Defense Appropriation Act, 1942 (section 222 of Title 5, section 412 note of Title 22, section 41 note of Title 24, section 529h of Title 31, sections 498c–4, 498c–5 and note, section 1523 note of Title 42).

(g) All functions, powers, and duties of the Farm Security Administration relating to such housing projects as such Administration determines are for families not deriving their principal income from operating or working upon a farm.

(h) The Defense Homes Corporation and its functions, powers, and duties, including those of its officers and Board of Directors.

(i) All functions, powers, and duties of the Federal Loan Administrator, the Federal Works Administrator, and the head of any department or other agency relating to the administration or supervision of the agencies, functions, powers, and duties transferred hereunder.

(j) All functions, powers, and duties of the Division of Defense Housing Coordination established by Executive Order No. 8632 of January 11, 1941, and of the Coordinator of Defense Housing: *Provided*, That such Division and such Coordinator shall continue to exercise such functions, powers, and duties until the appointment or designation of the National Housing Administrator.

(k) All powers, rights, privileges, duties, and functions transferred to the Federal Works Administrator by Executive Order No. 8186 of June 29, 1939:

Provided, That with respect to any functions, powers, and duties enumerated in sub-paragraphs (f) and (g) above, any agency now engaged in the construction or management of any project shall continue such activities on behalf of the National Housing Agency until such time as the National Housing Administrator shall determine that it is expedient for the Federal Public Housing Authority, herein provided for, to discharge such functions, powers, and duties with respect to such project through its own facilities.

2. The National Housing Administrator shall be appointed by the President, by and with the advice and consent of the Senate, and shall receive a salary of $12,000 a year unless the Congress shall otherwise provide. Pending such appointment, an existing officer of the Government designated by the President shall act as National Housing Administrator.

3. There shall be three main constituent units in the National Housing Agency. Each such unit shall be ad-

ministered by a commissioner acting under the direction and supervision of the National Housing Administrator. The unit administering the Federal Housing Administration and its functions, powers, and duties shall be known as the Federal Housing Administration, and the Federal Housing Administrator shall serve as Federal Housing Commissioner. The unit administering the functions, powers, and duties of the Federal Home Loan Bank Board and its members shall be known as the Federal Home Loan Bank Administration, and the Chairman of the Federal Home Loan Bank Board shall serve as Federal Home Loan Bank Commissioner. The United States Housing Authority and its functions, powers, and duties shall be administered as the Federal Public Housing Authority, one of the main constituent units, and the Administrator of the United States Housing Authority shall serve as Federal Public Housing Commissioner. The agencies, functions, powers, and duties enumerated in sub-paragraphs (c), (d), and (k) of paragraph 1 shall be administered in the Federal Home Loan Bank Administration, and those enumerated in sub-paragraphs (f) and (g) shall be administered in the Federal Public Housing Authority. The agency, functions, powers, and duties enumerated in sub-paragraph (h) of paragraph 1 shall also be administered by the Federal Public Housing Commissioner. The Administrator of the National Housing Agency may centralize in the office of the National Housing Administrator such budget, personnel, legal, procurement, research, planning, or other administrative services or functions common to the said constituent units as he may determine.

4. The capital stock of the Defense Homes Corporation shall be transferred from the Federal Loan Administrator to the National Housing Administrator, and the Federal Loan Administrator and the Defense Homes Corporation shall take all necessary action to effectuate such transfer and carry out the purposes hereof.

5. The Central Housing Committee is hereby abolished, and all of its assets, contracts, property (including office equipment and records), and unexpended balances of funds available for its use are hereby transferred to the National Housing Agency.

6. All assets, contracts, and property (including office equipment and records) of any agency hereby consolidated, and all assets, contracts, and property (including office equipment and records) which other agencies, including departments, have been using primarily in the administration of any function, power, or duty hereby consolidated or transferred, are hereby transferred, respectively, with such agency, function, power or duty.

7. Except as provided in paragraph 8, hereof, (1) all personnel of any agency hereby consolidated, and (2) all personnel of other agencies, including departments, who have been engaged primarily in the administration of any function, power, or duty hereby consolidated or transferred and who within thirty days after the appointment or designation of the National Housing Administrator are jointly certified for transfer by said Administrator and the head of the department or agency to which such personnel is attached, shall be transferred, respectively, with such agency, functions, power or duty; but any personnel transferred with functions, powers, or duties pursuant to this paragraph who are found by the National Housing Administrator to be in excess of the personnel necessary for the administration of such functions, powers, and duties shall be re-transferred under existing law to other positions in the Government or separated from the service.

8. The following personnel are not transferred hereunder: (1) The Directors and Officers of the Defense Homes Corporation, (2) the members of the Federal Home Loan Bank Board other than the Chairman, (3) the Directors of the Home Owners' Loan Corporation, and (4) the Trustees of the Federal Savings and Loan Insurance Corporation. The offices of the foregoing personnel excepted from transfer by this paragraph (except in the case of the Defense Homes Corporation) are hereby vacated for the duration of this order: *Provided,* That the offices of the members of the Federal Home Loan Bank Board shall not be vacated until sixty days from the date of this order. The personnel of the Division of Defense Housing Coordination and of the Central Housing Committee are not transferred hereunder, except that the National Housing Administrator, within 60 days after his appointment or designation, may take over such of this personnel as are needed. During such period, all personnel of such Division and of such Committee may be retained by them in connection with the winding up of their affairs.

9. So much of the unexpended balances of appropriations, authorizations, allocations, or other funds (not otherwise transferred hereunder) available for the use of any agency in the exercise of any function, power, or duty consolidated by this order, or for the use of the head of any department or agency in the exercise of any such function, power, or duty, as the Director of the Bureau of the Budget shall determine (with the approval of the President), shall be transferred, respectively, to the National Housing Agency or the main constituent unit therein concerned, for its use in connection with the exercise of the functions, powers, or duties, respectively, to be administered by it hereunder. In determining the amount to be transferred, the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, authorizations, allocations, or other funds prior to transfer.

10. All housing now owned by the United States and located on a military or naval reservation, post, or base is hereby transferred to the jurisdiction of the War or Navy Department, respectively, having jurisdiction of such reservation, post or base: *Provided,* That with respect to all housing developed by the War or Navy Department under Title II of Public 671, approved June 28, 1940 (section 1262a of Title 10, section 546e of Title 34, note prec. section 1 and section 40 of Title 41, and sections 1501–1505 of Title 42), the Federal Public Housing Authority shall take all necessary steps to transfer such jurisdiction and carry out the purpose hereof, including the transfer of title to the United States and including repayment (out of any funds available therefor) of the cost of such housing for reimbursement of the Bond Account from which funds were transferred to pay such costs.

11. The Director of the Bureau of the Budget shall allocate to the National Housing Agency, from appropriations, authorizations, allocations, or other funds available for the administrative expenses of the Federal Loan Agency and the Federal Works Agency (relating to the administration of the agencies and functions transferred therefrom hereunder) and of the agencies and functions, powers, and duties consolidated hereunder, such sums, and in such proportions, as he may find necessary for the administrative expenses of the National Housing Agency. None of the agencies established or consolidated hereunder shall incur any obligations for administrative expenses except pursuant to appropriations, allocations, or other authorizations of funds specifically available now or hereafter for administrative expenses.

12. The National Housing Administrator may appoint necessary personnel and make necessary expenditures to carry out the functions, powers, and duties of the National Housing Agency. The Administrator and the Commissioners hereunder may delegate their respective functions, powers, and duties to such agencies, officials, or personnel as they may designate, respectively. Until the appointment or designation of a National Housing Administrator, the Commissioners respectively shall exercise such of the functions, powers, and duties of the National Housing Administrator as relate to the agencies, functions, powers, and duties to be administered by such Commissioners respectively.

13. Nothing herein shall impair or affect any outstanding obligations or contracts of any agency consolidated hereunder or of the United States of America (including its pledge of faith to the payment of all annual contributions now or hereafter contracted for pursuant to the United States Housing Act, as amended) (sections 1401–1406, 1407–1430 of Title 42), or of any Insurance Funds created under the National Housing Act (section 371 et seq. of Title 12).

14. All orders, rules, regulations, permits, or other privileges made, issued or granted by or in respect of any

agency, function, power, or duty consolidated hereunder shall continue in effect to the same extent as if such consolidation had not occurred until modified, superseded, or repealed, except that the regulations of January 11, 1941, relating to defense housing coordination shall hereby be revoked upon the appointment or designation of the National Housing Administrator.

15. All unexpended balances of appropriations, authorizations, allocations, or other funds transferred under this order shall be used only for the respective purposes and in the administration of the respective functions for which such funds were made available.

16. Transfers of available funds under this order shall include funds available for the fiscal year ending June 30, 1943.

17. This order shall become effective as of the date hereof and shall be in force and effect so long as Title I of the First War Powers Act, 1941 (sections 601–605 of this appendix), remains in force.

Ex. Ord. No. 9071. Transfer of Functions of Federal Loan Agency to Department of Commerce

Ex. Ord. No. 9071, Feb. 24, 1942, 7 F. R. 1531, provided:

Whereas by an Executive order issued this date (Ex. Ord. No. 9070, set out in note above) under Title I of the First War Powers Act (sections 601–605 of this appendix) several agencies were transferred from the Federal Loan Agency to the National Housing Agency established by such order, and it is deemed advisable that the remaining functions of the Federal Loan Agency be administered in the Department of Commerce;

Now, therefore, by virtue of the authority vested in me by Title I of the First War Powers Act, 1941, approved December 18, 1941 (sections 601–605 of this appendix), it is hereby ordered as follows:

TRANSFER OF FUNCTIONS

Sec. 1. All functions, powers, and duties of the Federal Loan Agency and of the Federal Loan Administrator which relate to the Reconstruction Finance Corporation, Electric Home and Farm Authority, RFC Mortgage Company, Federal National Mortgage Association, Disaster Loan Corporation, Export-Import Bank of Washington, Defense Plant Corporation, Rubber Reserve Company, Metals Reserve Company, Defense Supplies Corporation, and War Insurance Corporation, together with all other functions, powers, and duties not transferred by the Executive order establishing the National Housing Agency (Ex. Ord. No. 9070, set out in note above), are transferred to the Department of Commerce and shall be administered under the direction and supervision of the Secretary of Commerce.

TRANSFER OF RECORDS, PROPERTY, AND PERSONNEL

Sec. 2. All records and property (including office equipment) and all personnel of the Federal Loan Agency used in the administration of the functions transferred by this order are transferred to the Department of Commerce for use in the administration of the functions transferred by this order.

TRANSFER OF FUNDS

Sec. 3. So much of the unexpended balances of the appropriations, allocations, or other funds available or to be made available for the use of the Federal Loan Agency in the exercise of any function transferred by this order, as the Director of the Bureau of the Budget with the approval of the President shall determine, shall be transferred to the Department of Commerce for use in connection with the exercise of the functions so transferred. In determining the amount to be transferred the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, allocations, or other funds prior to the transfer.

EFFECTIVE AND TERMINATION DATES

Sec. 4. This order shall become effective as of the date hereof and shall continue in force and effect until the termination of Title I of the First War Powers Act, 1941 (sections 601–605 of this appendix).

Ex. Ord. No. 9082. Reorganization of Army and Transfer of Functions Within War Department

Ex. Ord. No. 9082, Feb. 28, 1942, 7 F. R. 1609, provided:

Under and by virtue of the authority vested in me by Title I of the First War Powers Act, 1941, approved December 18, 1941 (Public Law 354, 77th Congress) (sections 601–605 of this appendix), and as Commander-in-Chief of the Army and Navy and as President of the United States, it is hereby ordered as follows:

1. The Army of the United States is reorganized to provide under the Chief of Staff a ground force, under a Commanding General, Army Ground Forces; an air force, under a Commanding General, Army Air Forces; and a service of supply command, under a Commanding General, Services of Supply; and such overseas departments, task forces, base commands, defense commands, commands in theaters of operations, and other commands as the Secretary of War may find to be necessary for the national security.

2. The functions, duties, and powers of the chiefs of the following-named branches of the Army of the United States are transferred to the Commanding General, Army Ground Forces: Infantry, Cavalry, Field Artillery, and Coast Artillery Corps (except those relating to procurement, storage, and issue).

3. The functions, duties, and powers of the Commanding General, General Headquarters Air Force (Air Force Combat Command) and of the Chief of the Air Corps are transferred to the Commanding General, Army Air Forces.

4. The functions, duties, and powers of the Chief of Coast Artillery relating to procurement, storage, and issue are transferred to the Commanding General, Services of Supply.

5. Any officers holding offices the functions, duties, and powers of which are transferred by this order shall be reassigned to suitable duties but shall continue to hold their respective offices until vacated.

6. The Secretary of War is authorized and directed to prescribe such functions, duties, and powers of the commanders of the various forces and commands of the Army of the United States and the agencies of the War Department and to issue from time to time such detailed instructions regarding personnel, funds, records, property, routing of correspondence, and other matters as may be necessary to carry out the provisions of this order. Such duties by the Secretary of War are to be performed subject always to the exercise by the President directly through the Chief of Staff of his functions as Commander-in-Chief in relation to strategy, tactics, and operations.

7. This order shall become effective on March 9, 1942, and shall remain in force during the continuance of the present war and for six months after the termination thereof.

Ex. Ord. No. 9083. Redistribution of Maritime Functions

Ex. Ord. No. 9083, Feb. 28, 1942, 7 F. R. 1609, provided:

By virtue of the authority vested in me by Title I of the First War Powers Act, 1941 (sections 601–605 of this appendix), approved December 18, 1941, and in order to expedite the prosecution of the war effort, it is hereby ordered as follows:

TRANSFER OF FUNCTIONS OF BUREAU OF MARINE INSPECTION AND NAVIGATION

Section 1. As provided in Sections 2 and 3 of this order, there are transferred to the Bureau of Customs and the United States Coast Guard all functions of: the Bureau of Marine Inspection and Navigation, the office of the director thereof, the offices of supervising inspectors, principal traveling inspectors, traveling inspectors, local inspectors, assistant inspectors, shipping commissioners, deputy shipping commissioners, and the Board of Supervising Inspectors, the Boards of Local Inspectors, the Marine Casualty Investigation Board, the Marine Boards, and those functions of the Secretary of Commerce which pertain thereto.

FUNCTIONS TRANSFERRED TO BUREAU OF CUSTOMS

Sec. 2. Those functions of the Bureau, Offices and Boards specified in Section 1, and of the Secretary of

Commerce, pertaining to registry, enrollment, and licensing of vessels, including the issuance of commissions to yachts, the assignment of signal letters, and the preparation of all reports and publications in connection therewith; measurement of vessels, administration of tonnage duties, and collection of tolls; entrance and clearance of vessels and aircraft, regulation of vessels in the coasting and fishing trades, and limitation of the use of foreign vessels in waters under the jurisdiction of the United States; recording of sales, conveyances, and mortgages of vessels; protection of steerage passengers; all other functions of such Bureau, Offices and Boards which are now performed by the Bureau of Customs on behalf thereof; and the power to remit and mitigate fines, penalties and forfeitures incurred under the laws governing these functions, are transferred to the Commissioner of Customs, to be exercised by him under the direction and supervision of the Secretary of the Treasury.

FUNCTIONS TRANSFERRED TO U. S. COAST GUARD

SEC. 3. Those functions of the Bureau, Offices and Boards specified in Section 1, and of the Secretary of Commerce, pertaining to approval of plans for the construction, repair, and alteration of vessels; approval of materials, equipment, and appliances; classification of vessels; inspection of vessels and their equipment and appliances; issuance of certificates of inspection, and of permits indicating the approval of vessels for operations which may be hazardous to life or property; administration of load line requirements; enforcement of other provisions for the safety of life and property on vessels; licensing and certificating of officers, pilots, and seamen; suspension and revocation of licenses and certificates; investigation of marine casualties; enforcement of manning requirements, citizenship requirements, and requirements for the mustering and drilling of crews; control of log books; shipment, discharge, protection, and welfare of merchant seamen; enforcement of duties of shipowners and officers after accidents; promulgation and enforcement of rules for lights, signals, speed, steering, sailing, passing, anchorage, movement, and towlines of vessels and lights and signals on bridges; numbering of undocumented vessels; prescription and enforcement of regulations for outfitting and operation of motorboats; licensing of motorboat operators; regulation of regattas and marine parades; all other functions of such Bureau, Offices and Boards which are not specified in Section 2; and all other functions of the Secretary of Commerce pertaining to shipping which are not specified in Section 2, including the remission and mitigation of fines, penalties and forfeitures incurred under the laws governing these functions and those incurred under Public Law 351 of the 77th Congress (Title 47, § 353 note), are transferred to the Commandant of the United States Coast Guard, to be exercised by him under the direction and supervision of the Secretary of the Navy.

TRANSFER OF FUNCTIONS FROM BUREAU OF CUSTOMS

SEC. 4. Those functions relating to the award of numbers to undocumented vessels, now vested in the Collectors of Customs, are transferred to the Commandant of the Coast Guard to be exercised by him under the direction and supervision of the Secretary of the Navy.

TRANSFER OF TRAINING FUNCTIONS FROM MARITIME COMMISSION

SEC. 5. Those functions of the United States Maritime Commission pertaining to establishing, developing, and operating the United States Maritime Service and the cadet and cadet officer training program; the prescribing of extension and correspondence courses, including the printing, publishing, and purchasing of textbooks, equipment and supplies required for such courses; the examination, inspection, rating, and certification of civilian nautical schools; the furnishing, maintaining, and repairing of vessels for the State Marine or Nautical Schools and administering grants of funds for the support of such schools and the jurisdiction over vessels, apparel, charts, books, and instruments loaned to such schools, are transferred to the Commandant of the United States Coast Guard, to be exercised by him under the direction and supervision of the Secretary of the Navy.

(Functions transferred by this section to Commandant of the United States Coast Guard were transferred to the Administrator of War Shipping Administration by Ex. Ord. No. 9198, also set out under this section.)

AUTHORITY TO WAIVE NAVIGATION AND VESSEL INSPECTION LAWS

SEC. 6. The authority vested in the Secretary of Commerce by Executive Order No. 8976 (set out preceding section 1 of Title 46), December 12, 1941, to waive compliance with the navigation and vessel inspection laws is transferred to the Secretary of the Navy and the Secretary of the Treasury, who shall exercise such authority with respect to the functions transferred to the United States Coast Guard and the Bureau of Customs, respectively.

TRANSFER OF RECORDS, PROPERTY AND PERSONNEL

SEC. 7. All records and property (including office equipment and floating equipment) of the Bureau of Marine Inspection and Navigation, the Department of Commerce, the Collectors of Customs, and the United States Maritime Commission used primarily in the administration of functions transferred by this order, and all personnel used primarily by these agencies in the administration of such functions are transferred to the respective agencies concerned, for use in the administration of the functions transferred by this order.

TRANSFER OF FUNDS

SEC. 8. So much of the unexpended balances of appropriations, allocations, or other funds available or to be made available for the use of any agency in the exercise of any function transferred by this order, or for the use of the head of any agency in the exercise of any function so transferred, as the Director of the Bureau of the Budget with the approval of the President shall determine, shall be transferred to the agency concerned for use in connection with the exercise of the function so transferred. In determining the amount to be transferred the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, allocations, or other funds prior to the transfer: *Provided*, That the use of the unexpended balances of appropriations, allocations, or other funds transferred by this order shall be restricted to the purposes for which such monies were appropriated.

EFFECTIVE AND TERMINATION DATES

SEC. 9. This order shall become effective on March 1, 1942 and remain in force until the termination of Title I of the First War Powers Act, 1941 (sections 601–605 of this appendix).

EX. ORD. NO. 9096. NAVY DEPARTMENT AND NAVAL SERVICE REORGANIZATION

Ex. Ord. No. 9096, Mar. 12, 1942, 7 F. R. 2075, provided:

1. The duties of the Commander in Chief, United States Fleet, and the duties of the Chief of Naval Operations, may be combined and devolve upon one officer who shall have the title "Commander in Chief, United States Fleet, and Chief of Naval Operations", and who shall be the principal naval adviser to the President on the conduct of the War, and the principal naval adviser and executive to the Secretary of the Navy on the conduct of the activities of the Naval Establishment. While so serving he shall have the rank and title of Admiral and shall receive the pay and allowances provided by law for an officer serving in the grade of Admiral.

2. As Commander in Chief, United States Fleet, the officer holding the combined offices as herein provided shall have supreme command of the operating forces comprising the several fleets, seagoing forces, and sea frontier forces of the United States Navy and shall be directly responsible, under the general direction of the Secretary of the Navy, to the President therefor.

3. The staff of the Commander in Chief, United States Fleet, shall be composed of—

(a) A Chief of Staff, who shall while so serving have the rank, pay, and allowances of a Vice Admiral, and who, in the temporary absence or incapacity of the "Commander in Chief, United States Fleet and Chief of Naval Oper-

ations", shall act as Commander in Chief, United States Fleet;

(b) Such deputy and assistant chiefs of staff as may be necessary; and

(c) Such other officers as may be appropriate and necessary to enable the "Commander in Chief, United States Fleet, and Chief of Naval Operations" to perform as Commander in Chief, United States Fleet, the duties prescribed in Executive Order No. 8984 of December 18, 1941 (6 F. R. 6569).

4. As Chief of Naval Operations, the officer holding the combined offices as herein provided shall be charged, under the direction of the Secretary of the Navy, with the preparation, readiness and logistic support of the operating forces comprising the several fleets, seagoing forces and sea frontier forces of the United States Navy, and with the coordination and direction of effort to this end of the bureaus and offices of the Navy Department except such offices (other than bureaus) as the Secretary of the Navy may specifically exempt. Duties as Chief of Naval Operations shall be contributory to the discharge of the paramount duties of Commander in Chief, United States Fleet.

5. The staff of the Chief of Naval Operations shall be composed of—

(a) A Vice Chief of Naval Operations, who shall while so serving have the rank, pay and allowances of a Vice Admiral. The Vice Chief of Naval Operations shall have all necessary authority for executing the plans and policies of the "Commander in Chief, United States Fleet, and Chief of Naval Operations" so far as pertains to the duties herein prescribed for the Chief of Naval Operations. In the temporary absence or incapacity of the "Commander in Chief, United States Fleet, and Chief of Naval Operations", he shall act as Chief of Naval Operations.

(b) An Assistant to the Chief of Naval Operations with the title of Sub Chief of Naval Operations, who shall have the rank of rear admiral and while so serving shall receive the pay and allowances of a rear admiral, upper half, and such additional assistant Chiefs of Naval Operations as may be required; and

(c) Such other officers as may be considered to be appropriate and necessary for the performance of the duties at present prescribed for the Chief of Naval Operations.

6. During the temporary absence of the Secretary of the Navy, the Under Secretary of the Navy, and the Assistant Secretaries of the Navy, the "Commander in Chief, United States Fleet, and Chief of Naval Operations" shall be next in succession to act as Secretary of the Navy. In the temporary absence of all of these officers the Vice Chief of Naval Operations and the Chief of Staff, United States Fleet, respectively, shall be next in succession to act as Secretary of the Navy.

Ex. Ord. No. 9126. Hydrographic Office and Naval Observatory Functions Transfer to Chief of Naval Operations

Ex. Ord. No. 9126, Apr. 4, 1942, 7 F. R. 2753, provided:

By virtue of the authority vested in me by Title I of the First War Powers Act, 1941, approved December 18, 1941 (Public Law 354, 77th Congress) (sections 601–605 of this appendix), and for the more effective exercise and more efficient administration of my powers as Commander in Chief of the Army and Navy, it is hereby ordered as follows:

1. The duties and functions of the Hydrographic Office and Naval Observatory, Bureau of Navigation, Navy Department, are hereby transferred to the cognizance and jurisdiction of the Chief of Naval Operations under the direction of the Secretary of the Navy.

2. All personnel, together with the whole of the records and public property now under the cognizance of the Bureau of Navigation in the Hydrographic Office and the Naval Observatory are assigned and transferred to the Office of Chief of Naval Operations.

Ex. Ord. No. 9177. Emergency Purchases of War Material Abroad

Ex. Ord. No. 9177, May 30, 1942, 7 F. R. 4195, provided:

1. The Secretary of War, the Secretary of the Navy, the Secretary of the Treasury, the Secretary of Agriculture, and the Reconstruction Finance Corporation are each authorized to exercise the functions, powers and duties heretofore vested in the Secretary of the Navy by that provision of an act approved June 30, 1914 (38 Stat. 399; 34 U. S. C. § 568), which reads as follows:

"*Provided*, That hereafter the Secretary of the Navy is hereby authorized to make emergency purchases of war material abroad: *And provided further*, That when such purchases are made abroad, this material shall be admitted free of duty."

2. The Commissioner of Customs, with the approval of the Secretary of the Treasury, shall issue regulations governing the entry and admission free of duty of articles as to which an officer or the agency designated in section 1 of this order shall make a certificate to him in the following form:

"The procurement of this material constituted an emergency purchase of war material abroad and it is accordingly requested that such material be admitted free of duty pursuant to the Act of June 30, 1914 (34 U. S. C. § 568) and Executive Order No. 9177."

3. The authority herein conferred, including the authority to execute the certificate set forth in section 2 of this order, may be exercised by the Secretary of War, the Secretary of the Navy, the Secretary of the Treasury, and the Secretary of Agriculture, and the Board of Directors of the Reconstruction Finance Corporation, respectively, or in their discretion and by their direction, respectively, may be exercised also by and through any officer or officers or civilian officials of their respective departments and agency designated by them for those purposes, or, in the case of the Secretary of Agriculture by and through such corporations in the Department of Agriculture as are under the direction and supervision of the Secretary of Agriculture and in the case of the Reconstruction Finance Corporation, by and through one or more of its subsidiary corporations. The Secretary of War, the Secretary of the Navy, the Secretary of the Treasury, and the Secretary of Agriculture, and the Board of Directors of the Reconstruction Finance Corporation may authorize such officer or officers or civilian officials of their respective departments or agency or such corporation or corporations subsidiary to the Reconstruction Finance Corporation or under the direction and supervision of the Secretary of Agriculture to make further delegations of such powers and authority within their respective departments and agency, and within such corporation or corporations.

4. This order shall become effective as of the date hereof, shall continue in force and effect until the termination of Title I of the First War Powers Act, 1941, and shall authorize or ratify any emergency purchase of war materials abroad heretofore or hereafter made by or for the account of any of the said departments, the said agency, or such corporations, and any such war material so purchased may be entered, or withdrawn from warehouse, for consumption free of duty during the effective period of this order.

5. Any provision of any Executive Order, and any provision, rule, or regulation of any officer, department, board, commission, bureau, agency or instrumentality of the Government of the United States conflicting with this order are superseded to the extent of such conflict.

Ex. Ord. No. 9198. Transfer of Merchant Marine Training Functions

Ex. Ord. No. 9198, July 11, 1942, 7 F. R. 5383, provided:

By virtue of the authority vested in me by Title I of the First War Powers Act, 1941, approved December 18, 1941 (sections 601–605 of this appendix), and in order to expedite the prosecution of the war effort, it is hereby ordered as follows:

1. The functions transferred to the Commandant of the United States Coast Guard by Section 5 of Executive Order No. 9083 are transferred to the Administrator of War Shipping Administration.

2. All records, property (including office equipment, floating equipment, and real property), and personnel of the United States Coast Guard as the Director of the Bureau of the Budget shall determine to have been used

primarily in the administration of the functions transferred by this order shall be transferred to the Administrator of the War Shipping Administration for use in the administration of such functions: *Provided*, That no officers or men of the regular Coast Guard shall be so transferred and *Provided, further*, that no officers or men of the Coast Guard Reserve now on active duty shall be so transferred without their consent.

3. So much of the unexpended balances of appropriations, allocations, or other funds available or to be made available for the use of the United States Coast Guard in the exercise of the functions transferred by this order as the Director of the Bureau of the Budget with the approval of the President shall determine, shall be transferred to the Administrator of the War Shipping Administration for use in connection with the exercise of the functions so transferred. In determining the amount to be transferred the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, allocations, or other funds prior to the transfer: *Provided*, That the use of the unexpended balances of appropriations, allocations, or other funds transferred by this order shall be restricted to the purposes for which such monies were appropriated.

EX. ORD. NO. 9204. COORDINATION OF FEDERAL ACTIVITIES AFFECTING THE FISHERY INDUSTRY

Ex. Ord. No. 9204, July 21, 1942, 7 F. R. 5657, provided:

By virtue of the authority vested in me by Title I of the First War Powers Act, 1941, approved December 18, 1941 (55 Stat. 838) (sections 601–605 of this appendix), and as President of the United States, and for the purpose of developing and assuring sustained production of aquatic food supplies essential to the conduct of the present war, and for the further purpose of coordinating the policies, plans, and programs relating to the war effort that affect the fishery industries and the aquatic food supplies of the United States, its territories, and possessions, it is hereby ordered as follows:

1. The Secretary of the Interior is designated as Fishery Coordinator. The Secretary is authorized to designate an officer of the Department of the Interior as Deputy Fishery Coordinator and to delegate to such Deputy any of the functions, duties, and powers of the Coordinator. For the purposes of this order, the Secretary of the Interior shall designate such part or parts of the Fish and Wildlife Service of the Department of the Interior as he may determine, as the Office of Fishery Coordination.

2. Under the general direction of the Fishery Coordinator and the supervision of the Deputy Fishery Coordinator, the Office of Fishery Coordination shall perform the following-described functions and duties:

(a) Maintain close liaison with appropriate Federal, interstate, state, and local agencies, and with fishery and allied industries, and obtain currently from them information for the use of appropriate Federal agencies relative to the conservation, production, processing, packing, transportation, marketing, and consumption of fish and other fishery products, and to the construction, procurement, conversion, substitution, replacement and repair of fishery industry facilities. To facilitate this exchange of information the head of each such Federal agency shall designate a liaison officer who shall be responsible for keeping the Office of Fishery Coordination currently informed on all plans and operations of such agency which may affect the activities enumerated above, except plans or operations of a confidential or secret nature pertaining to the prosecution of the war.

(b) Make specific recommendations to appropriate Federal, interstate, state, and local agencies, and to fishery and allied industries, for the purpose of encouraging coordination of effort and maximum utilization of their services and facilities, all with a view toward insuring an adequate and sustained production and supply to meet the requirements for fish and other fishery products as determined by appropriate Federal war agencies. To this end the Office of Fishery Coordination, with the approval of the Coordinator or Deputy Coordinator, may advise interstate, state, and local agencies regarding conservation practices of the fishery industry; advise appropriate Federal agencies with respect to the materials, equipment, and supplies required by the fishery industry; and advise the War Production Board, when and to the extent requested by the Board, with respect to supply, allocation, and procurement problems of the fishery industry.

3. Subject to the provisions of section 3 of the First War Powers Act, 1941, the Secretary of the Interior may (a) make available for the use of the Office of Fishery Coordination, for the purpose of carrying out the functions and duties prescribed in this order, such statistical, information, fiscal, personnel, and other general services and facilities as are now available within the Department of the Interior or as may be made available to it through other agencies of the Government, and (b), within the limits of available funds, employ for the use of the Office of Fishery Coordination other necessary personnel and make provisions for necessary supplies, facilities, services, and for actual and necessary transportation, subsistence, and other expenses incidental to the performance of the functions and duties referred to in this order.

4. This order shall become effective as of the date hereof and shall continue in force and effect so long as Title I of the First War Powers Act, 1941 (sections 601–605 of this appendix), remains in force.

EX. ORD. NO. 9232. TRANSFER OF CERTAIN FUNCTIONS OF WORK PROJECTS ADMINISTRATION TO BUREAU OF CENSUS

Ex. Ord. No. 9232, Aug. 20, 1942, 7 F. R. 6667, provided:

By virtue of the authority vested in me by Title I of the First War Powers Act, 1941, approved December 18, 1941 (Public Law 354—77th Congress) (sections 601–605 of this appendix), it is hereby ordered as follows:

1. The functions, records, property (including office equipment), personnel, and administration of the Sample Surveys Section of the Work Projects Administration, Federal Works Agency, are transferred to the Bureau of the Census, Department of Commerce.

2. This order shall become effective August 24, 1942.

EX. ORD. NO. 9245. TRANSFER TO SECRETARY OF INTERIOR FUNCTIONS OF U. S. COMMISSIONER TO PHILIPPINES

Ex. Ord. No. 9245, Sept. 16, 1942, 7 F. R. 7328, provided:

By virtue of the authority vested in me by the Constitution and statutes of the United States, particularly the First War Powers Act, 1941 (Public Law 354—77th Congress) (section 95a of Title 12, sections 601–605, 611, 616–618, 621, 622 of this appendix), it is hereby ordered that the functions, powers, and duties of the United States High Commissioner to the Philippine Islands, together with the personnel, records, property, and funds of the office of the High Commissioner, be, and they are hereby, transferred to the Secretary of the Interior.

EX. ORD. NO. 9247. TRANSFER OF CERTAIN EMPLOYMENT SERVICE AND TRAINING FUNCTIONS TO WAR MANPOWER COMMISSION

Ex. Ord. No. 9247, Sept. 17, 1942, 7 F.R. 7379, provided:

By virtue of the authority vested in me by the First War Powers Act, 1941 (section 95a of Title 12, sections 601–605, 611, 616–618, 621, 622 of this appendix), and for the purpose of enabling the Chairman of the War Manpower Commission more effectively to carry out the responsibility vested in him by Executive Order No. 9139, dated April 18, 1942, of assuring the most effective mobilization and utilization of the national manpower, it is hereby ordered as follows:

1. The following agencies, functions, duties, and powers are transferred to the War Manpower Commission in the Office for Emergency Management of the Executive Office of the President and shall be administered under the supervision and direction of the Chairman of the Commission:

(a) The United States Employment Service and all functions, duties, and powers of the Social Security Board in the Federal Security Agency relating to employment service.

(b) The National Youth Administration in the Federal Security Agency, and its functions, duties, and powers.

(c) The Apprenticeship Training Service in the Office of the Federal Security Administrator, and its functions, duties, and powers, including those relating to the pro-

gram to encourage apprentice training in national defense industries.

(d) The Training Within Industry Service in the Office of the Federal Security Administrator, and its functions, duties, and powers.

The Apprenticeship Training Service and the National Youth Administration shall be preserved as organizational entities within the War Manpower Commission.

2. The following functions, duties, and powers are transferred to the Chairman of the War Manpower Commission:

(a) All functions, duties, and powers of the Federal Security Administrator relating to the administration of any agency or function transferred by paragraph 1 of this order.

(b) All functions, duties, and powers of the Federal Security Administrator relating to the following matters administered by the Office of Education: loans to students in technical and professional fields (national defense); education and training, defense workers (national defense); and visual aids for war training (national defense).

3. All records and property (including office equipment, contracts, agreements, and leased office space) used primarily in the administration of any agency, function, duty, or power transferred by this order, and all personnel used primarily in the administration of such agencies, functions, duties, and powers (including officers whose chief duties relate to such administration) are transferred to the War Manpower Commission for use in the administration of the agencies, functions, duties, and powers transferred by this order. So much of the unexpended balances of appropriations, allocations, or other funds available for the use of any agency in the exercise of any function, duty, or power transferred by this order or for the use of the head of any agency in the exercise of any function, duty, or power so transferred, as the Director of the Bureau of the Budget shall determine, shall be transferred to the War Manpower Commission, for use in connection with the exercise of functions, duties, and powers so transferred. In determining the amounts to be transferred, the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, allocations, or other funds prior to the transfer.

4. In order to maintain, to the maximum extent consistent with the effective prosecution of the war, the essential coordination and integration of public employment service and unemployment compensation functions, and to avoid any necessity for establishing duplicate public employment office facilities, the Chairman of the War Manpower Commission is directed to provide for making available to agencies charged with the administration of unemployment compensation laws, such services, information, and facilities by the United States Employment Service and its public employment offices as the Chairman of the War Manpower Commission finds will not be inconsistent with the effective prosecution of the war and as the Social Security Board finds necessary for the proper and efficient administration of such unemployment compensation laws.

EX. ORD. NO. 9262. SECRETARY OF NAVY AUTHORIZED TO EXERCISE CERTAIN ADDITIONAL POWERS AND FUNCTIONS

Ex. Ord. No. 9262, Nov. 5, 1942, 7 F. R. 9105, provided: By virtue of the authority vested in me by the Constitution and laws of the United States, and particularly by Title I of the First War Powers Act, 1941, approved December 18, 1941 (55 Stat. 838) (section 601 et seq. of this appendix), as President of the United States and Commander in Chief of the Army and Navy of the United States, it is hereby ordered as follows:

1. The Secretary of the Navy is hereby authorized to perform and exercise the same functions, powers, and duties, on behalf of the Navy Department, as are authorized to be performed and exercised by the Secretary of War, on behalf of the War Department, by the provisions of subdivisions (a) and (b) of section 1 of the act entitled "An Act to expedite the strengthening of the national defense", approved July 2, 1940 (54 Stat. 712), as continued in effect by Public Law 580, 77th Congress, approved June 5, 1942 (note preceding section 1 of Title 41).

2. Any provision of any Executive order, and any provision, rule, or regulation of any officer, department, board, commission, bureau, agency or instrumentality of the Government of the United States conflicting with this order are superseded to the extent of such conflict.

3. This order shall become effective as of the date hereof, and shall continue in force and effect until the termination of Title I of the First War Powers Act, 1941 (section 601 et seq. of this appendix).

EX. ORD. NO. 9287. TRANSFERRING CERTAIN FUNCTIONS FROM COUNCIL OF NATIONAL DEFENSE TO SECRETARY OF INTERIOR

Ex. Ord. No. 9287, Dec. 24, 1942, 7 F. R. 10900, provided: By virtue of the authority vested in me by Title I of the First War Powers Act, 1941, approved December 18, 1941 (55 Stat. 838) (sections 601–605 of this appendix), it is ordered that all of the functions, duties, and powers vested in the Council of National Defense by section 8 of the Federal Explosives Act of October 6, 1917 (40 Stat. 385), as amended by the act of December 26, 1941 (55 Stat. 863) (section 121 et seq. of Title 50), be, and they are hereby, transferred to and vested in the Secretary of the Interior, to be exercised by him or by such officers or employees of the Department of the Interior as he shall from time to time designate.

§ 602. Same; consolidation of offices; transfer of duties, personnel, and records.

In carrying out the purposes of this title (sections 601–605 of this appendix) the President is authorized to utilize, coordinate, or consolidate any executive or administrative commissions, bureaus, agencies, governmental corporations, offices, or officers now existing by law, to transfer any duties or powers from one existing department, commission, bureau, agency, governmental corporation, office, or officer to another, to transfer the personnel thereof or any part of it either by detail or assignment, together with the whole or any part of the records and public property belonging thereto. (Dec. 18, 1941, ch. 593, title I, § 2, 55 Stat. 838.)

CROSS REFERENCES

Termination of section, see section 621 of this appendix.

§ 603. Expenditure of appropriations for bureaus, offices, etc.

For the purpose of carrying out the provisions of this title (sections 601–605 of this appendix), any moneys heretofore and hereafter appropriated for the use of any executive department, commission, bureau, agency, governmental corporation, office, or officer shall be expended only for the purposes for which it was appropriated under the direction of such other agency as may be directed by the President hereunder to perform and execute said functions, except to the extent hereafter authorized by the Congress in appropriation Acts or otherwise. (Dec. 18, 1941, ch. 593, title I, § 3, 55 Stat. 838.)

CROSS REFERENCES

Termination of section, see section 621 of this appendix.

§ 604. Presidential recommendation to Congress for elimination of certain bureaus, offices, etc.

Should the President, in redistributing the functions among the executive agencies as provided in this title (sections 601–605 of this appendix), conclude that any bureau should be abolished and it or their duties and functions conferred upon some other

department or bureau or eliminated entirely, he shall report his conclusions to Congress with such recommendations as he may deem proper. (Dec. 18, 1941, ch. 593, title I, § 4, 55 Stat. 839.)

CROSS REFERENCES

Termination of section, see section 621 of this appendix.

§ 605. Suspension of conflicting laws; restoration of duties and powers to bureaus, offices, etc., upon termination of sections.

All laws or parts of laws conflicting with the provisions of this title (sections 601–605 of this appendix) are to the extent of such conflict suspended while this title (sections 601–605 of this appendix) is in force.

Upon the termination of this title (sections 601–605 of this appendix) all executive or administrative agencies, governmental corporations, departments, commissions, bureaus, offices, or officers shall exercise the same functions, duties, and powers as heretofore or as hereafter by law may be provided, any authorization of the President under this title (sections 601–605 of this appendix) to the contrary notwithstanding. (Dec. 18, 1941, ch. 593, title I, § 5, 55 Stat. 839.)

CROSS REFERENCES

Termination of section, see section 621 of this appendix.

TITLE II.—CONTRACTS

§ 611. War contracts exempt from certain restrictions upon authorization by President.

The President may authorize any department or agency of the Government exercising functions in connection with the prosecution of the war effort, in accordance with regulations prescribed by the President for the protection of the interests of the Government, to enter into contracts and into amendments or modifications of contracts heretofore or hereafter made and to make advance, progress and other payments thereon, without regard to the provisions of law relating to the making, performance, amendment, or modification of contracts whenever he deems such action would facilitate the prosecution of the war: *Provided*, That nothing herein shall be construed to authorize the use of the cost-plus-a-percentage-of-cost system of contracting: *Provided further*, That nothing herein shall be construed to authorize any contracts in violation of existing law relating to limitation of profits: *Provided further*, That all acts under the authority of this section shall be made a matter of public record under regulations prescribed by the President and when deemed by him not to be incompatible with the public interest. (Dec. 18, 1941, ch. 593, title II, § 201, 55 Stat. 839.)

PROFIT ON COST-PLUS CONTRACTS

Fixed fee limited to six per centum of cost, see section 768 of this appendix.

War and defense contract acts generally, see section 1151 et seq. of this appendix.

EXECUTIVE ORDERS COORDINATING BUREAUS, OFFICES, ETC.

Ex. Ord. Nos.

9001. Authorizing War and Navy Departments, and Maritime Commission to Perform Functions and Powers Described in Section 611 of this Appendix

Ex. Ord. Nos.

9023. Extension of Ex. Ord. No. 9001 to Contracts of the Treasury Department, Etc.
9055. Extension of Ex. Ord. No. 9001 to Department of the Interior
9056. Extension of Ex. Ord. No. 9001 to Tennessee Valley Authority
9112. Financing War Contracts
9116. Extension of Ex. Ord. No. 9001 to Certain Named Offices and Agencies
9219. Extension of Ex. Ord. No. 9001 to the Office of Scientific Research and Development
9221. Extension of Ex. Ord. No. 9001 to Federal Prison Industries, Inc.
9233. Extension of Ex. Ord. No. 9001 to Board of Economic Warfare
9235. Effective Utilization of Supplies and Equipment by Government Agencies
9241. Extension of Ex. Ord. No. 9001 to Office of Strategic Services, U. S. Joint Chiefs of Staff
9253. Extension of Ex. Ord. No. 9001 to Immigration and Naturalization Service
9264. Extension of Ex. Ord. No. 9100 to Contracts of Department of Commerce
9269. Modifying Fixed Fee Limitation on Treasury Department Contracts for Architectural and Engineering Services

EX. ORD. NO. 9001. AUTHORIZING WAR AND NAVY DEPARTMENTS, AND MARITIME COMMISSION TO PERFORM FUNCTIONS AND POWERS DESCRIBED IN SECTION 611 OF THIS APPENDIX

Ex. Ord. No. 9001, Dec. 27, 1941, 6 F. R. 6787 provided:

The successful prosecution of the war requires an all-out industrial mobilization of the United States in order that the materials necessary to win the war may be produced in the shortest possible time. To accomplish this objective it is necessary that the Departments of War and the Navy and the United States Maritime Commission cooperate to the fullest possible degree with the Office of Production Management in the endeavor to make available for the production of war material all the industrial resources of the Country. It is expected that in the exercise of the powers hereinafter granted, these Agencies and the Office of Production Management will work together to bring about the conversion of manufacturing industries to war production, including the surveying of the war potential of industries, plant by plant; the spreading of war orders; the conversion of facilities; the assurance of efficient and speedy production; the development and use of subcontracting to the fullest extent and the conservation of strategic materials.

TITLE I

1. By virtue of the authority in me vested by the Act of Congress, entitled "An Act to expedite the prosecution of the War effort", approved December 18, 1941, (hereinafter called "the Act") (sections 601 et seq. of this appendix) and as President of the United States and Commander-In-Chief of the Army and Navy of the United States, and deeming that such action will facilitate the prosecution of the war, I do hereby order that the War Department, the Navy Department, and the United States Maritime Commission be and they hereby respectively are authorized within the limits of the amounts appropriated therefor to enter into contracts and into amendments or modifications of contracts heretofore or hereafter made, and to make advance, progress, and other payments thereon, without regard to the provisions of law relating to the making, performance, amendment, or modification of contracts. The authority herein conferred may be exercised by the Secretary of War, the Secretary of the Navy, or the United States Maritime Commission respectively or in their discretion and by their direction respectively may also be exercised through any other officer or officers or civilian officials of the War or the Navy Departments or the United States Maritime Commission. The Secretary of War, the Secretary of the Navy, or the United States Maritime Commission may confer upon any officer

or officers of their respective departments, or civilian officials thereof, the power to make further delegations of such powers within the War and the Navy Departments, and the United States Maritime Commission.

2. The contracts hereby authorized to be made include agreements of all kinds (whether in the form of letters of intent, purchase orders, or otherwise) for all types and kinds of things and services necessary, appropriate or convenient for the prosecution of war, or for the invention, development, or production of, or research concerning any such things, including but not limited to, aircraft, buildings, vessels, arms, armament, equipment, or supplies of any kind, or any portion thereof, including plans, spare parts and equipment therefor, materials, supplies, facilities, utilities, machinery, machine tools, and any other equipment, without any restriction of any kind, either as to type, character, location or form.

3. The War Department, the Navy Department, and the United States Maritime Commission may by agreement modify or amend or settle claims under contracts heretofore or hereafter made, may make advance, progress, and other payments upon such contracts of any percentum of the contract price, and may enter into agreements with contractors and/or obligors, modifying or releasing accrued obligations of any sort, including accrued liquidated damages or liability under surety or other bonds, whenever, in the judgment of the War Department, the Navy Department, or the United States Maritime Commission respectively the prosecution of the war is thereby facilitated. Amendments and modifications of contracts may be with or without consideration and may be utilized to accomplish the same things as any original contract could have accomplished hereunder, irrespective of the time or circumstances of the making of or the form of the contract amended or modified, or of the amending or modifying contract, and irrespective of rights which may have accrued under the contract, or the amendments or modifications thereof.

4. Advertising, competitive bidding, and bid, payment, performance or other bonds or other forms of security, need not be required.

TITLE II

Pursuant to Title II of the Act (section 611 of this appendix) and for the protection of the interests of the United States, I do hereby prescribe the following regulations for the exercise of the authority herein conferred upon the War Department, the Navy Department, and the United States Maritime Commission.

1. All contracts and all purchases made pursuant to the Act (sections 601 et seq. of this appendix) and this Executive Order shall be reported to the President of the United States. Such reports shall be made at least quarter-annually, *provided, however*, that purchases or contracts of less than $100,000 may be consolidated in such reports with other such purchases and need not be separately set forth. In case the War Department, the Navy Department, or the United States Maritime Commission shall deem any purchase or contract to be restricted, confidential, or secret in its nature by reason of its subject matter, or for other reasons affecting the public interest, such purchases or contracts shall not be included with those described in the report just mentioned, but shall be included in a separate report containing such restricted, confidential, or secret purchases or contracts. The Secretary of War, the Secretary of the Navy, and the United States Maritime Commission shall make public so much of such reports (other than those reports covering restricted, confidential, or secret contracts or purchases) as they shall respectively deem to be compatible with the public interest.

2. Notwithstanding anything in the Act (sections 601 et seq. of this appendix) or this Executive Order the War Department, the Navy Department, and the United States Maritime Commission shall not discriminate in any act performed thereunder against any person on the ground of race, creed, color or national origin, and all contracts shall be deemed to incorporate by reference a provision that the contractor and any subcontractors thereunder shall not so discriminate.

3. No claim against the United States arising under any purchase or contract made under the authority of the Act (sections 601 et seq. of this appendix) shall be assigned except in accordance with the Assignment of Claims Act, 1940 (Public No. 811, 76th Congress, approved October 9, 1940) (section 203 of Title 31 and section 15 of Title 41).

4. Advance payments shall be made hereunder only after careful scrutiny to determine that such payments will promote the national interest and under such regulations to that end as the Secretary of War, the Secretary of the Navy, or the United States Maritime Commission may prescribe.

5. Every contract entered into pursuant to this order shall contain a warranty by the contractor in substantially the following terms:

The contractor warrants that he has not employed any person to solicit or secure this contract upon any agreement for a commission, percentage, brokerage, or contingent fee. Breach of this warranty shall give the Government the right to annul the contract, or, in its discretion, to deduct from the contract price or consideration the amount of such commission, percentage, brokerage, or contingent fees. This warranty shall not apply to commissions payable by contractors upon contracts or sales secured or made through bona fide established commercial or selling agencies maintained by the contractor for the purpose of securing business.

6. Nothing herein shall be construed to authorize the cost-plus-a-percentage-of-cost system of contracting.

7. Nothing herein shall be construed to authorize any contracts in violation of existing law relating to limitation of profits, or the payment of a fee in excess of such limitation as may be specifically set forth in the act appropriating the funds obligated by a contract. In the absence of such limitation, the fixed fee to be paid the Contractor as a result of any cost-plus-a-fixed-fee contract entered into under the authority of this Order shall not exceed seven per centum of the estimated cost of the contract (exclusive of the fee as determined by the Secretary of War, the Secretary of the Navy, or the United States Maritime Commission, as the case may be).

8. No contract or modification or amendment thereof shall be exempt from the provisions of the Walsh-Healey Act (49 Stat. 2036) (sections 35–45 of Title 41) because of being entered into without advertising or competitive bidding, and the provisions of such act, the Davis-Bacon Act, as amended (49 Stat. 1011) (sections 276a to 276a–5 of Title 40), the Copeland Act, as amended (48 Stat. 948) (sections 276b and 276c of Title 40), and the Eight Hour Law, as amended by the Act of September 9, 1940 (Public No. 781, 76th Congress) (sections 321 et seq. of Title 40) if otherwise applicable shall apply to contracts made and performed under the authority of this Order.

Ex. Ord. No. 9023. Extension of Ex. Ord. No. 9001 to Contracts of the Treasury Department, Etc.

Ex. Ord. No. 9023, Jan. 14, 1942, 7 F. R. 302, provided:

I hereby extend the provisions of Executive Order No. 9001 of December 27, 1941 to the Treasury Department, the Department of Agriculture, The Panama Canal, the Federal Works Agency, the Government Printing Office, the National Advisory Committee for Aeronautics, and such other agencies as I may from time to time designate, with respect to all contracts made or to be made by such agencies; and subject to the limitations and regulations contained in such Executive Order, I hereby authorize the Secretary of the Treasury, the Secretary of Agriculture, the Governor of The Panama Canal, the Administrator of the Federal Works Agency, the Public Printer, the Chairman of the National Advisory Committee for Aeronautics, and the heads of such other agencies as may be designated, and such officers, employees, and agencies as each of them may designate, to perform and exercise, as to their respective agencies, all of the functions and powers vested in and granted to the Secretary of War, the Secretary of the Navy, and the Chairman of the United States Maritime Commission by such Executive Order.

EX. ORD. NO. 9055. EXTENSION OF EX. ORD. NO. 9001 TO DEPARTMENT OF THE INTERIOR

Ex. Ord. No. 9055, Feb. 10, 1942, 7 F. R. 964, provided in part: "I hereby extend the provisions of Executive Order No. 9001 of December 27, 1941 (set out above), to the Department of the Interior, with respect to all contracts made or to be made by that Department; and subject to the limitations and regulations contained in such Executive Order, I hereby authorize the Secretary of the Interior, and such officers, employees, and agencies as he may designate, to perform and exercise, as to their respective agencies, all of the functions and powers vested in and granted to the Secretary of War, the Secretary of the Navy, and the Chairman of the United States Maritime Commission by such Executive Order."

EX. ORD. NO. 9056. EXTENSION OF EX. ORD. NO. 9001 TO TENNESSEE VALLEY AUTHORITY

Ex. Ord. No. 9056, Feb. 12, 1942, 7 F. R. 983, provided in part: "I hereby extend the provisions of Executive Order No. 9001 of December 27, 1941 (set out above), to the Tennessee Valley Authority with respect to all contracts made or to be made by it; and subject to the limitations and regulations contained in such Executive order, I hereby authorize the Board of Directors of the Tennessee Valley Authority, and such officers and employees as said Board may designate, to perform and exercise, as to the Tennessee Valley Authority, all of the functions and powers vested in and granted to the secretary of War, the Secretary of the Navy, and the Chairman of the United States Maritime Commission by such Executive order."

EX. ORD. NO. 9112. FINANCING WAR CONTRACTS

Ex. Ord. No. 9112, Mar. 26, 1942, 7 F. R. 2367, authorized the War Department, Navy Department and the Maritime Commission to enter into contracts with any Federal Reserve Bank, the Reconstruction Finance Corporation, etc., for the purpose of financing any contractor, subcontractor and others engaged in work appropriate for the prosecution of the war.

EX. ORD. NO. 9116. EXTENSION OF EX. ORD. NO. 9001 TO CERTAIN NAMED OFFICES AND AGENCIES

Ex. Ord. No. 9116, Mar. 30, 1942, 7 F. R. 2527, provided: By virtue of the authority vested in me by the act of Congress entitled "An Act to expedite the prosecution of the war effort" approved December 18, 1941, and as President of the United States, and deeming that such action will facilitate the prosecution of the war, I hereby extend the provisions of Executive Order No. 9001 of December 27, 1941 (set out above), to the Office of the Coordinator of Inter-American Affairs in the Office for Emergency Management, the Civil Aeronautics Administration of the Department of Commerce, and the National Housing Agency, with respect to all contracts made or to be made by such agencies, and to the Veterans' Administration with respect to all contracts hereafter made by it; and subject to the limitations and regulations contained in such Executive order, I hereby authorize the Coordinator of Inter-American Affairs, the Administrator of Civil Aeronautics, the National Housing Administrator, and the Administrator of Veterans' Affairs, and such officers, employees, and agencies as each of them may designate, to perform and exercise, as to their respective agencies, all of the functions and powers vested in and granted to the Secretary of War, the Secretary of the Navy, and the Chairman of the United States Maritime Commission by such Executive order; and I hereby extend to all contracts of the Federal Communications Commission those provisions of the said Executive Order No. 9001 which relate to statutory requirements for advertising for bids, and I hereby authorize the Federal Communications Commission, or such officers or employees as it may designate, to enter into contracts without prior advertising for bids, under the regulations prescribed by that Executive order: *Provided, however,* that the provisions of this order shall be applicable only to contracts relating to the prosecution of the war effort.

EX. ORD. 9219. EXTENSION OF EX. ORD. NO. 9001 TO THE OFFICE OF SCIENTIFIC RESEARCH AND DEVELOPMENT

Ex. Ord. No. 9219, Aug. 11, 1942, 7 F. R. 6381, provided: By virtue of the authority vested in me by the act of Congress entitled "An Act to expedite the prosecution of the war effort", approved December 18, 1941, and as President of the United States, and deeming that such action will facilitate the prosecution of the war, I hereby extend the provisions of Executive Order No. 9001 of December 27, 1941 (set out above), to the Office of Scientific Research and Development in the Office for Emergency Management with respect to all contracts made or to be made by it relating to the prosecution of the war; and subject to the limitations and regulations contained in such Executive order, I hereby authorize the Director of the Office of Scientific Research and Development, and such officers, employees, and agencies as he may designate, to perform and exercise as to that office all the functions and powers vested in and granted to the Secretary of War, the Secretary of the Navy, and the Chairman of the United States Maritime Commission by such Executive order.

EX. ORD. NO. 9221. EXTENSION OF EX. ORD. NO. 9001 TO FEDERAL PRISON INDUSTRIES, INC.

Ex. Ord. No. 9221, Aug. 15, 1942, 7 F. R. 6455, provided: By virtue of the authority vested in me by the act of Congress entitled "An Act to expedite the prosecution of the war effort", approved December 18, 1941, and as President of the United States, and deeming that such action will facilitate the prosecution of the war, I hereby extend the provisions of Executive Order No. 9001 of December 27, 1941 (set out above), to Federal Prison Industries, Inc., with respect to all contracts made or to be made by it; and subject to the limitations and regulations contained in such Executive order, I hereby authorize the Board of Directors of Federal Prison Industries, Inc., and such officers and employees as said Board may designate, to perform and exercise, as to Federal Prison Industries, Inc., all the functions and powers vested in and granted to the Secretary of War, the Secretary of the Navy, and the Chairman of the United States Maritime Commission by such Executive order.

EX. ORD. NO. 9233. EXTENSION OF EX. ORD. NO. 9001 TO BOARD OF ECONOMIC WARFARE

Ex. Ord. No. 9233, Aug. 22, 1942, 7 F. R. 6703, provided: By virtue of the authority vested in me by the act of Congress entitled "An Act to expedite the prosecution of the war effort", approved December 18, 1941, and as President of the United States, and deeming that such action will facilitate the prosecution of the war, I hereby extend the provisions of Executive Order No. 9001, of December 27, 1941 (set out above), to the Board of Economic Warfare with respect to all contracts made or to be made by it relating to the prosecution of the war; and subject to the limitations and regulations contained in such Executive order, I hereby authorize the Chairman of the Board of Economic Warfare, and such officers and employees as he may designate, to perform and exercise, as to the Board of Economic Warfare, all of the functions and powers vested in and granted to the Secretary of War, the Secretary of the Navy, and the United States Maritime Commission by such Executive order.

EX. ORD. NO. 9235. EFFECTIVE UTILIZATION OF SUPPLIES AND EQUIPMENT BY GOVERNMENT AGENCIES

Ex. Ord. No. 9235, Sept. 3, 1942, 7 F. R. 6987, provided: By virtue of the authority vested in me by Title I of the First War Powers Act, 1941 (Public Law 354—77th Cong.) (sections 601–605 of this appendix), by Title II of the Budget and Accounting Act, 1921 (42 Stat. 20) (Title 31, §§ 11, 13–24), and as President of the United States, and for the purpose of providing such general direction and control over the use of supplies and equipment in the Executive branch of the Government as will insure the most economical and effective utilization thereof, it is hereby ordered as follows:

1. As used in this order:

(a) *Government agency* means any executive department, independent establishment, agency, commission, board, bureau, division, administration, service, or office

of the Executive branch of the Federal Government, including any independent regulatory commission or board and any Government-owned or Government-controlled corporation.

(b) *Supplies and equipment* means any and all supplies, equipment, machines, commodities, accessories, parts, assemblies, or products of any kind in the possession of any Government agency, whether new or used, in use or in storage: *Provided*, that supplies and equipment which the Director of the Bureau of the Budget determines to be within the following categories shall not be subject to this order: (1) tactical supplies and equipment of the War Department, the Navy Department, or the United States Maritime Commission, (2) food and clothing, (3) construction materials acquired for the maintenance or construction of housing, electric power works or facilities, roads, reservoirs, or other physical improvements, (4) supplies and equipment acquired by any Government agency for transfer or export to any foreign government, and (5) supplies and equipment acquired from foreign or domestic sources for stock piling in connection with the war.

2. The Director of the Bureau of the Budget, acting through such assistants as he may designate, shall:

(a) Survey supplies and equipment in possession of Government agencies and the utilization thereof. For this purpose he may require the Government agencies to submit reports and estimates in such form and at such times as he may find necessary: *Provided*, that in making such surveys he shall utilize, subject to the approval of the Secretary of the Treasury, the services and facilities of the Procurement Division of the Treasury Department:

(b) Develop and promulgate such qualitative and quantitative standards with respect to supplies and equipment used by Government agencies as he may deem necessary to effectuate the purposes of this order;

(c) Require, when, in his opinion, such action is necessary or expedient, the transfer from one Government agency to another, for permanent or temporary use, of such supplies and equipment as he may determine to be surplus to the needs of one agency and essential to the needs of another agency;

(d) Consult with and seek the advice of the War Production Board in connection with the administration of paragraphs (a), (b), and (c) above;

(e) Issue such regulations and directives as may be necessary to effectuate this order.

3. The Procurement Division of the Treasury Department shall undertake such warehousing, rehabilitation, and physical distribution of supplies and equipment for Government agencies, and, in connection therewith, shall take over such Government warehouses, appurtenant facilities, and personnel used or employed by other Government agencies in the performance of these functions, together with such funds heretofore or hereafter provided therefor, as the Director of the Bureau of the Budget may approve.

4. This order shall become effective October 16, 1942, and shall continue in force and effect so long as Title I of the First War Powers Act, 1941, remains in force.

5. This order shall be published in the Federal Register.

Ex. Ord. No. 9241. Extension of Ex. Ord. No. 9001 to Office of Strategic Services, U. S. Joint Chiefs of Staff

Ex. Ord. No. 9241, Sept. 1, 1942, 7 F. R. 7185, provided:

By virtue of the authority vested in me by the act of Congress entitled "An Act to expedite the prosecution of the war effort", approved December 18, 1941 (section 95a of Title 12, sections 601–605, 611, 616–618, 621, 622 of this appendix), and as President of the United States, and deeming that such action will facilitate the prosecution of the war, I hereby extend the provisions of Executive Order No. 9001 of December 27, 1941 (set out above), to the Office of Strategic Services, United States Joint Chiefs of Staff, with respect to all contracts made or to be made by it relating to the prosecution of the war; and subject to the limitations and regulations contained in such Executive order, I hereby authorize the Director of the Office of Strategic Services, and such officers and employees as he may designate, to perform and exercise as to that office all the functions and powers vested in and granted to the Secretary of War, the Secretary of the Navy, and the United States Maritime Commission by such Executive order.

Ex. Ord. No. 9253. Extension of Ex. Ord. No. 9001 to Immigration and Naturalization Service

Ex. Ord. No. 9253, Oct. 9, 1942, 7 F. R. 8081, provided in part: "I hereby extend the provisions of Executive Order No. 9001 of December 27, 1941 (set out above), to the Immigration and Naturalization Service, Department of Justice, with respect to contracts made or to be made by it for the feeding and care of persons in the custody of such Service; and subject to the limitations and regulations contained in such Executive Order, I hereby authorize the Attorney General and such other officers and employees as he may designate, to perform and exercise, as to the Immigration and Naturalization Service, Department of Justice, all the functions and powers vested in and granted to the Secretary of War, the Secretary of the Navy, and the Chairman of the United States Maritime Commission by such Executive Order."

Ex. Ord. No. 9264. Extension of Ex. Ord. No. 9100 to Contracts of Department of Commerce

Ex. Ord. No. 9264, Nov. 5, 1942, 7 F. R. 9105, provided:

By virtue of the authority vested in me by Title II of the First War Powers Act, 1941, approved December 18, 1941 (Public Law 354, 77th Congress), and as President of the United States, and deeming that such action will facilitate the prosecution of the war, I hereby extend the provisions of Executive Order No. 9001 of December 27, 1941 (set out under this section), to the Department of Commerce with respect to all contracts made or to be made by it relating to the prosecution of the war; and subject to the limitations and regulations contained in such Executive Order, I hereby authorize the Secretary of Commerce and such other officers as he may designate, to perform and exercise, as to the Department of Commerce, all of the functions and powers vested in and granted to the Secretary of War, the Secretary of the Navy, and the Chairman of the United States Maritime Commission by such Executive Order.

Ex. Ord. No. 9269. Modifying Fixed Fee Limitation on Treasury Department Contracts for Architectural and Engineering Services

Ex. Ord. No. 9269, Nov. 11, 1942, 7 F. R. 9265, provided:

By virtue of the authority vested in me by the First War Powers Act, 1941, approved December 18, 1941 (55 Stat. 838) (section 601 et seq. of this appendix), and deeming that such action will facilitate the prosecution of the war, it is ordered as follows:

1. The provision in paragraph 7 of Title II of Executive Order No. 9001, dated December 27, 1941 (set out under this section), limiting the fixed fee to be paid as a result of any cost-plus-a-fixed-fee contract entered into under the authority of that order, shall not apply to contracts for architectural or engineering services entered into by the Treasury Department for the accomplishment of any project, or portion of a project, for which funds are allocated to the Treasury Department from any appropriation to carry out the provisions of the act entitled "An Act further to promote the defense of the United States, and for other purposes", approved March 11, 1941 (55 Stat. 31) (sections 411 and 412 of Title 22); but the fixed fee to be paid for such architectural or engineering services under any cost-plus-a-fixed-fee contract for such services may be determined in accordance with such appropriate scale of fees as may be prescribed by the Secretary of the Treasury: *Provided*, that in no case shall any such fee exceed 4 per centum of the estimated cost (exclusive of all compensation for architectural or engineering services) to be paid by the Treasury Department from such allocated funds on account of the project in connection with which such services are employed.

2. Executive Order No. 9023 of January 14, 1942, extending the provisions of the said Executive Order No. 9001 to contracts of the Treasury Department and other Government agencies, is modified accordingly.

TITLE III.—TRADING WITH THE ENEMY

§ 616. Amendment of section 5 of this appendix and section 95a of Title 12.

The first sentence of subdivision (b) of section 5 of the Trading With the Enemy Act of October 6, 1917 (40 Stat. 411), as amended (section 95a of Title 12 and section 5 of this appendix), is hereby amended to read as follows:

(1) During the time of war or during any other period of national emergency declared by the President, the President may, through any agency that he may designate, or otherwise, and under such rules and regulations as he may prescribe, by means of instructions, licenses, or otherwise—

(A) investigate, regulate, or prohibit, any transactions in foreign exchange, transfers of credit or payments between, by, through, or to any banking institution, and the importing, exporting, hoarding, melting, or earmarking of gold or silver coin or bullion, currency or securities, and

(B) investigate, regulate, direct and compel, nullify, void, prevent or prohibit, any acquisition, holding, withholding, use, transfer, withdrawal, transportation, importation or exportation of, or dealing in, or exercising any right, power, or privilege with respect to, or transactions involving, any property in which any foreign country or a national thereof has any interest,

by any person, or with respect to any property, subject to the jurisdiction of the United States; and any property or interest of any foreign country or national thereof shall vest, when, as, and upon the terms, directed by the President, in such agency or person as may be designated from time to time by the President, and upon such terms and conditions as the President may prescribe such interest or property shall be held, used, administered, liquidated, sold, or otherwise dealt with in the interest of and for the benefit of the United States, and such designated agency or person may perform any and all acts incident to the accomplishment or furtherance of these purposes; and the President shall, in the manner hereinabove provided, require any person to keep a full record of, and to furnish under oath, in the form of reports or otherwise, complete information relative to any act or transaction referred to in this subdivision either before, during, or after the completion thereof, or relative to any interest in foreign property, or relative to any property in which any foreign country or any national thereof has or has had any interest, or as may be otherwise necessary to enforce the provisions of this subdivision, and in any case in which a report could be required, the President may, in the manner hereinabove provided, require the production, or if necessary to the national security or defense, the seizure, of any books of account, records, contracts, letters, memoranda, or other papers, in the custody or control of such person; and the President may, in the manner hereinabove provided, take other and further measures not inconsistent herewith for the enforcement of this subdivision.

(2) Any payment, conveyance, transfer, assignment, or delivery of property or interest therein, made to or for the account of the United States, or as otherwise directed, pursuant to this subdivision or any rule, regulation, instruction, or direction issued hereunder shall to the extent thereof be a full acquittance and discharge for all purposes of the obligation of the person making the same; and no person shall be held liable in any court for or in respect to anything done or omitted in good faith in connection with the administration of, or in pursuance of and in reliance on, this subdivision, or any rule, regulation, instruction, or direction issued hereunder.

(3) As used in this subdivision the term "United States" means the United States and any place subject to the jurisdiction thereof, including the Philippine Islands, and the several courts of first instance of the Commonwealth of the Philippine Islands shall have jurisdiction in all cases, civil or criminal, arising under this subdivision in the Philippine Islands and concurrent jurisdiction with the district courts of the United States of all cases, civil or criminal, arising upon the high seas: *Provided, however,* That the foregoing shall not be construed as a limitation upon the power of the President, which is hereby conferred, to prescribe from time to time, definitions, not inconsistent with the purposes of this subdivision, for any or all of the terms used in this subdivision. (Dec. 18, 1941, ch. 593, title III, § 301, 55 Stat. 839.)

CROSS REFERENCES

Transfer of President's powers to Alien Property Custodian, see Ex. Ord. No. 9095, set out in note under section 6 of this appendix.

§ 617. Confirmation of certain acts, etc., made under sections 1–31 of this appendix.

All acts, actions, regulations, rules, orders, and proclamations heretofore taken, promulgated, made, or issued by, or pursuant to the direction of, the President or the Secretary of the Treasury under the Trading With the Enemy Act of October 6, 1917 (40 Stat. 411), as amended (sections 1–31 of this appendix), which would have been authorized if the provisions of this Act and the amendments made by it had been in effect, are hereby approved, ratified, and confirmed. (Dec. 18, 1941, ch. 593, title III, § 302, 55 Stat. 840.)

CROSS REFERENCES

Transfer of President's powers to Alien Property Custodian, see Ex. Ord. No. 9095, set out in note under section 6 of this appendix.

§ 618. Censorship of communications; penalties and forfeitures.

Whenever, during the present war, the President shall deem that the public safety demands it, he may cause to be censored under such rules and regulations as he may from time to time establish, communications by mail, cable, radio, or other means of transmission passing between the United States and any foreign country he may from time to time specify, or which may be carried by any vessel or other means of transportation touching at any port, place, or Territory of the United States and bound to or from

any foreign country. Any person who willfully evades or attempts to evade the submission of any such communication to such censorship or willfully uses or attempts to use any code or other device for the purpose of concealing from such censorship the intended meaning of such communication shall, upon conviction, be fined not more than $10,000, or, if a natural person, imprisoned for not more than ten years, or both; and the officer, director, or agent of any corporation who knowingly participates in such violation shall be punished by a like fine, imprisonment, or both, and any property, funds, securities, papers, or other articles or documents, or any vessel, together with her tackle, apparel, furniture, and equipment, concerned in such violation shall be forfeited to the United States. (Dec. 18, 1941, ch. 593, title III, § 303, 55 Stat. 840.)

TITLE IV.—TIME LIMIT AND SHORT TITLE

§ 621. Termination of sections 601–605, and 611 of this appendix.

Titles I and II of this Act (sections 601–605, and 611 of this appendix) shall remain in force during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President may designate. (Dec. 18, 1941, ch. 593, title IV, § 401, 55 Stat. 841.)

Limitation of act, see section 775 of this appendix.

§ 622. Short title.

This Act may be cited as the "First War Powers Act, 1941." (Dec. 18, 1941, ch. 593, title IV, § 402, 55 Stat. 841.)

SECOND WAR POWERS ACT, 1942 (New)

ACT MAR. 27, 1942, 3 P. M., E. W. T., CH. 199, 56 STAT. 176

TITLE I.—EMERGENCY POWERS OF THE INTERSTATE COMMERCE COMMISSION OVER MOTOR AND WATER CARRIERS

Sec.
631. Interstate Commerce Act amendments; section 304 of Title 49.
631a. Same; section 310a of Title 49.
631b. Same; section 911 of Title 49.

TITLE II.—ACQUISITION AND DISPOSITION OF PROPERTY

632. Real property for war purposes.

TITLE III.—PRIORITIES POWERS

633. Amendment of Act June 28, 1940.

TITLE IV.—PURCHASE BY FEDERAL RESERVE BANKS OF GOVERNMENT OBLIGATIONS

634. Federal Reserve Act amendment.

TITLE V.—WAIVER OF NAVIGATION AND INSPECTION LAWS

635. Authorization of waiver by responsible department or agency head.

TITLE VI.—POWER TO REQUISITION

636. Amendment of section 721 of this appendix.
636a. Same; further amendment.

TITLE VII.—POLITICAL ACTIVITY

Sec.
637. Amendment of section 61h of Title 18.

TITLE VIII.—PROTECTION OF WAR INDUSTRIES AND PROTECTION OF RESOURCES SUBJECT TO HAZARDS OF FOREST FIRES

638. Utilization of Civilian Conservation Corps.

TITLE IX.—FREE POSTAGE FOR SOLDIERS, SAILORS, AND MARINES

639. First-class letter mail matter.

TITLE X.—NATURALIZATION OF PERSONS SERVING IN THE ARMED FORCES OF THE UNITED STATES DURING THE PRESENT WAR

640. Amendment of Nationality Act of 1940

TITLE XI.—ACCEPTANCE OF CONDITIONAL GIFTS TO FURTHER THE WAR PROGRAM

641. Acceptance by Secretary of Treasury of gifts of money, property, or services for war purposes.
641a. Conversion of gift property into money.
641b. Deposit of moneys in War Contributions Fund.
641c. Allocation of deposits to pertinent appropriations.
641d. Reports to Congress.
641e. Penalties for wrongful solicitation or use of gifts.

TITLE XII.—COINAGE OF 5-CENT PIECES

642. Temporary coinage of silver and copper 5-cent pieces; change of metallic content; to be minor coins.
642a. Allocation of silver bullion to Director of Mint; accounting for allocations and gain from minor coinage.
642b. Standard of ingots; weight of coins.
642c. Silver-copper 5-cent pieces deemed copper for certain purposes.
642d. Redemption; melting and use for subsidiary silver coinage; accounting.
642e. Effective date of sections 642–642e.

TITLE XIII.—INSPECTION AND AUDIT OF WAR CONTRACTORS

643. Plant, books, and records of war contractors; definition of defense contract; agency designated to administer provisions.
643a. Oaths and affirmations; attendance and testimony of witnesses; production of records and other evidence; unlawful disclosure of information obtained.
643b. Refusal to give evidence, etc.; assistance of courts; penalties.
643c. Definition of person.

TITLE XIV.—UTILIZATION OF VITAL WAR INFORMATION

644. Special investigations and reports of census or statistical matters by Secretary of Commerce; discontinuance of regular census or statistical work; penalties for failure to testify, etc.
644a. Availability of Commerce Department's records, etc., to other agencies; regulations; penalties for unlawful disclosure of information.
644b. Definition of person.

TITLE XV.—TIME LIMIT AND SHORT TITLE

645. Termination of portions of Act.
645a. Short title of Act.

TITLE I.—EMERGENCY POWERS OF THE INTERSTATE COMMERCE COMMISSION OVER MOTOR AND WATER CARRIERS

§ 631. Interstate Commerce Act amendments; section 304 of Title 49.

Section 204 of the Interstate Commerce Act, as amended (U. S. C., 1940 ed., Title 49, sec. 304), is

hereby amended by adding after subsection (d) thereof the following:

"(e) The Commission shall have authority with respect to motor carriers, to be exercised under similar circumstances and procedure, equivalent to the authority it has with respect to other carriers under section 1 (15) of part I (Title 49, § 1 (15)), and shall have authority, to the extent necessary to facilitate the prosecution of the war and not in contravention of State laws and regulations with respect to sizes and weights of motor vehicles, to make reasonable directions with respect to equipment, service, and facilities of motor carriers, and to require the joint use of equipment, terminals, warehouses, garages, and other facilities; and motor carriers shall be subject to the same penalties for failure to comply with action taken by the Commission under this paragraph as other carriers for failure to comply with action taken by the Commission under section 1 (15) of part I (Title 49, § 1 (15)).

"(f) Notwithstanding any other applicable provision of this Act (Title 49, chapters 1, 8, 12), to the extent that it may be in the public interest, the Commission may modify, change, suspend or waive any order, certificate, permit, license, rule, or regulation issued under this part (Title 49, § 301 et seq.)." (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title I, § 101, 56 Stat. 176.)

§ 631a. Same; section 310a of Title 49.

Subsection (a) of section 210a of said Act, as amended (U. S. C., 1940 ed., Title 49, sec. 911 (a)) is is hereby amended by striking out the words "but for not more than an aggregate of one hundred and eighty days". (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title I, § 102, 56 Stat. 177.)

§ 631b. Same; section 911 of Title 49.

Subsection (a) of section 311 of said Act, as amended (U. S. C., 1940 ed., Title 49 sec. 911 (a)) is hereby amended by striking out the words "but not for more than an aggregate of one hundred and eighty days". (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title I, § 103, 56 Stat. 177.)

TITLE II.—ACQUISITION AND DISPOSITION OF PROPERTY

§ 632. Real property for war purposes.

The Act of July 2, 1917 (40 Stat. 241) (Title 50, § 171), entitled "An Act to authorize condemnation proceedings of lands for military purposes", as amended, is hereby amended by adding at the end thereof the following section:

"Sec. 2. The Secretary of War, the Secretary of the Navy, or any other officer, board, commission, or governmental corporation authorized by the President, may acquire by purchase, donation, or other means of transfer, or may cause proceedings to be instituted in any court having jurisdiction of such proceedings, to acquire by condemnation, any real property, temporary use thereof, or other interest therein, together with any personal property located thereon or used therewith, that shall be deemed necessary, for military, naval, or other war purposes, such proceedings to be in accordance with the Act of August 1, 1888 (25 Stat. 357) (Title 40, §§ 257, 258), or any other applicable Federal statute, and may dispose of such property or interest therein by sale, lease, or otherwise, in accordance with section 1 (b) of the Act of July 2, 1940 (54 Stat. 712) (section 1171 of this appendix). Upon or after the filing of the condemnation petition, immediate possession may be taken and the property may be occupied, used, and improved for the purposes of this Act (this section and section 171 of Title 50), notwithstanding any other law. Property acquired by purchase, donation, or other means of transfer may be occupied, used, and improved, for the purposes of this section prior to the approval of title by the Attorney General as required by section 355 of the Revised Statutes, as amended (Title 33, § 733; Title 34, § 520; Title 40, § 255; Title 50, § 175)." (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title II, § 201, 56 Stat. 177.)

POWERS VESTED IN SECRETARY OF AGRICULTURE

Powers granted by section as vested in Secretary of Agriculture in connection with Nation's wartime food program, see Ex. Ord. No. 9280, following section 514 of Title 5, Executive Departments and Government Officers and Employees.

EXECUTIVE ORDERS AUTHORIZING ACQUISITION AND DISPOSITION OF PROPERTY

Ex. Ord. Nos.

9129. Maritime Commission, Acquisition and Disposition of Property.
9150. Public Housing Commissioner, Acquisition and Disposition of Property.
9186. Federal Works Administrator Authorized to Acquire and Dispose of Property.
9194. Bureau of Yards and Docks, Acquisition and Disposition of Property.
9211. Division of Central Administrative Services in the Office for Emergency Management, Executive Office of the President, Acquisition and Disposition of Property.
9217. Reconstruction Finance Corporation, Acquisition and Disposition of Property.
9218. Office of Scientific Research and Development, Acquisition and Disposition of Property.
9249. Secretary of Agriculture, Acquisition and Disposition of Property.

EX. ORD. NO. 9129. MARITIME COMMISSION, ACQUISITION AND DISPOSITION OF PROPERTY

Ex. Ord. No. 9129, Apr. 13, 1942, 7 F. R. 2810, provided: By virtue of and pursuant to the authority vested in me by Title II of the Second War Powers Act, 1942, approved March 27, 1942 (Public Law 507, 77th Congress) (this section), the United States Maritime Commission is hereby authorized to exercise the authority contained in the said Title II of the Second War Powers Act, 1942, to acquire, use, and dispose of any real property, temporary use thereof, or other interest therein, together with any personal property located thereon, or used therewith, that the Commission shall deem necessary for military, naval or other war purposes.

EX. ORD. NO. 9150. PUBLIC HOUSING COMMISSIONER, ACQUISITION AND DISPOSITION OF PROPERTY

Ex. Ord. No. 9150, Apr. 28, 1942, 7 F. R. 3217, provided: By virtue of and pursuant to the authority vested in me by Title II of the Second War Powers Act, 1942, approved March 27, 1942 (Public Law 507, 77th Congress) (this section), the Federal Public Housing Commissioner of the National Housing Agency, or any officer of the Federal Public Housing Authority acting in the absence or disability of the Commissioner, is hereby authorized to ex-

ercise the authority contained in the said Title II of the Second War Powers Act, 1942 (50 App. § 632), to acquire, use, and dispose of any real property, temporary use thereof, or other interest therein, together with any personal property located thereon, or used therewith, that shall be deemed necessary for war purposes; *Provided, however*, that the provisions of this order shall be applicable only to property in connection with defense housing and temporary shelter.

EX. ORD. NO. 9186. FEDERAL WORKS ADMINISTRATOR AUTHORIZED TO ACQUIRE AND DISPOSE OF PROPERTY

Ex. Ord. No. 9186, June 5, 1942, 7 F. R. 4317, provided:

By virtue of and pursuant to the authority vested in me by Title II of the Second War Powers Act, 1942, approved March 27, 1942 (Public Law 507, 77th Congress) (this section), the Federal Works Administrator, or any officer of the Federal Works Agency acting in the absence or disability of the Administrator, is hereby authorized to exercise the authority contained in the said Title II of the Second War Powers Act, 1942, to acquire, use, and dispose of any real property, temporary use thereof, or other interest therein, together with any personal property located thereon, or used therewith, that shall be deemed necessary for military, naval, or other war purposes.

Executive Order No. 9179 of June 5, 1942, entitled "Authorizing the Commissioner of Public Roads, Federal Works Agency, to Acquire and Dispose of Property" is hereby revoked.

EX. ORD. NO. 9194. BUREAU OF YARDS AND DOCKS, ACQUISITION AND DISPOSITION OF PROPERTY

Ex. Ord. No. 9194, July 7, 1942, 7 F. R. 5257, provided:

By virtue of the authority vested in me by Title I of the First War Powers Act, 1941, approved December 18, 1941 (Public Law 354, 77th Congress) (sections 601–605 of this appendix), I do hereby direct and order, as follows:

1. The duties and functions exercised by the Office of the Judge Advocate General of the Navy with respect to the acquisition and disposition for the Navy Department of real estate, including all interests therein and temporary uses thereof, and of all property acquired under the provisions of Title II of the Second War Powers Act, 1942, approved March 27, 1942 (Public Law 507, 77th Congress) (this section), or any amendments thereof, are hereby transferred to the cognizance and jurisdiction of the Chief of the Bureau of Yards and Docks under the direction of the Secretary of the Navy, together with such appropriated funds as are necessary to carry out the purposes and intent of this order.

2. The Secretary of the Navy shall take all steps necessary and desirable to carry out this order.

EX. ORD. NO. 9211. DIVISION OF CENTRAL ADMINISTRATIVE SERVICES IN THE OFFICE FOR EMERGENCY MANAGEMENT, EXECUTIVE OFFICE OF THE PRESIDENT, ACQUISITION AND DISPOSITION OF PROPERTY

Ex. Ord. No. 9211, Aug. 1, 1942, 7 F. R. 6030, provided:

By virtue of and pursuant to the authority vested in me by Title II of the Second War Powers Act, 1942, approved March 27, 1942 (Public Law 507, 77th Congress) (this section), the Division of Central Administrative Services in the Office for Emergency Management, Executive Office of the President, is hereby authorized to exercise the authority contained in the said Title II of the Second War Powers Act, 1942, to acquire, use, or dispose of any leasehold in real property, together with any personal property located thereon, or used therewith, that the Division of Central Administrative Services, with the approval of the Liaison Officer for Emergency Management, shall deem necessary for war purposes.

EX. ORD. NO. 9217. RECONSTRUCTION FINANCE CORPORATION, ACQUISITION AND DISPOSITION OF PROPERTY

Ex. Ord. No. 9217, Aug. 7, 1942, 7 F. R. 6177, provided:

By virtue of and pursuant to the authority vested in me by Title II of the Second War Powers Act, 1942, approved March 27, 1942 (Public Law 507, 77th Congress) (this section), the Reconstruction Finance Corporation is hereby authorized to exercise the authority contained in the said Title II of the Second War Powers Act, 1942, to acquire, use, and dispose of any real property, temporary use thereof, or other interest therein, together with any personal property located thereon, or used therewith, that the Corporation shall deem necessary for military, naval or other war purposes.

EX. ORD. NO. 9218. OFFICE OF SCIENTIFIC RESEARCH AND DEVELOPMENT, ACQUISITION AND DISPOSITION OF PROPERTY

Ex. Ord. No. 9218, Aug. 11, 1942, 7 F. R. 6381, provided:

By virtue of and pursuant to the authority vested in me by Title II of the Second War Powers Act, 1942, approved March 27, 1942 (Public Law 507, 77th Congress) (this section), the Office of Scientific Research and Development in the Office for Emergency Management is hereby authorized to exercise the authority contained in the said Title II of the Second War Powers Act, 1942, to acquire, use, and dispose of any real property, temporary use thereof, or other interest therein, together with any personal property located thereon, or used therewith, which the Office of Scientific Research and Development shall deem necessary for military, naval, or other war purposes.

EX. ORD. NO. 9249. SECRETARY OF AGRICULTURE, ACQUISITION AND DISPOSITION OF PROPERTY

Ex. Ord. No. 9249, Oct. 1, 1942, 7 F. R. 7874, provided:

By virtue of and pursuant to the authority vested in me by Title II of the Second War Powers Act, 1942, approved March 27, 1942 (Public Law 507, 77th Congress) (this section), the Secretary of Agriculture is hereby authorized to exercise, through such officials of the Department of Agriculture and its agencies as he may designate, the authority contained in the said Title II of the Second War Powers Act, 1942, to acquire, use, and dispose of any real property, temporary use thereof, or other interest therein, together with any personal property located thereon, or used therewith, that shall be deemed necessary for war purposes in connection with the Emergency Rubber Project of the Department of Agriculture or in connection with the storing and warehousing of agricultural commodities and products by the said Department.

TITLE III.—PRIORITIES POWERS

§ 633. Amendment of Act June 28, 1940.

Subsection (a) of section 2 of the Act of June 28, 1940 (54 Stat. 676) (section 1152 of this appendix), entitled "An Act to expedite national defense, and for other purposes", as amended by the Act of May 31, 1941 (Public Law Numbered 89, Seventy-seventh Congress), is hereby amended to read as follows:

"Sec. 2 (a) (1) That whenever deemed by the President of the United States to be in the best interests of the national defense during the national emergency declared by the President on September 8, 1939, to exist, the Secretary of the Navy is hereby authorized to negotiate contracts for the acquisition, construction, repair, or alteration of complete naval vessels or aircraft, or any portion thereof, including plans, spare parts, and equipment therefor, that have been or may be authorized, and also for machine tools and other similar equipment, with or without advertising or competitive bidding upon determination that the price is fair and reasonable. Deliveries of material under all orders placed pursuant to the authority of this paragraph and all other naval contracts or orders and deliveries of material under all Army contracts or orders shall, in the discretion of the President, take priority over

all deliveries for private account or for export: *Provided,* That the Secretary of the Navy shall report every three months to the Congress the contracts entered into under the authority of this paragraph: *Provided further,* That contracts negotiated pursuant to the provisions of this paragraph shall not be deemed to be contracts for the purchase of such materials, supplies, articles, or equipment as may usually be bought in the open market within the meaning of section 9 of the Act entitled 'An Act to provide conditions for the purchase of supplies and the making of contracts by the United States, and for other purposes', approved June 30, 1936 (49 Stat. 2036; U. S. C., Supp. V, Title 41, secs. 35–45): *Provided further,* That nothing herein contained shall relieve a bidder or contractor of the obligation to furnish the bonds under the requirements of the Act of August 24, 1935 (49 Stat. 793; 40 U. S. C. § 270 (a) to (d)): *Provided further,* That the cost-plus-a-percentage-of-cost system of contracting shall not be used under the authority granted by this paragraph to negotiate contracts; but this proviso shall not be construed to prohibit the use of the cost-plus-a-fixed-fee form of contract when such use is deemed necessary by the Secretary of the Navy: *And provided further,* That the fixed fee to be paid the contractor as a result of any contract entered into under the authority of this paragraph, or any War Department contract entered into in the form of cost-plus-a-fixed-fee, shall not exceed 7 per centum of the estimated cost of the contract (exclusive of the fee as determined by the Secretary of the Navy or the Secretary of War, as the case may be).

"(2) Deliveries of material to which priority may be assigned pursuant to paragraph (1) shall include, in addition to deliveries of material under contracts or orders of the Army or Navy, deliveries of material under—

"(A) Contracts or orders for the government of any country whose defense the President deems vital to the defense of the United States under the terms of the Act of March 11, 1941, entitled 'An Act to promote the defense of the United States' (Title 22, § 411 et seq.);

"(B) Contracts or orders which the President shall deem necessary or appropriate to promote the defense of the United States;

"(C) Subcontracts or suborders which the President shall deem necessary or appropriate to the fulfillment of any contract or order as specified in this subsection (a).

Deliveries under any contract or order specified in this subsection (a) may be assigned priority over deliveries under any other contract or order; and the President may require acceptance of and performance under such contracts or orders in preference to other contracts or orders for the purpose of assuring such priority. Whenever the President is satisfied that the fulfillment of requirements for the defense of the United States will result in a shortage in the supply of any material or of any facilities for defense or for private account or for export, the President may allocate such material or facilities in such manner, upon such conditions and to such extent as he shall deem necessary or appropriate in the public interest and to promote the national defense.

"(3) The President shall be entitled to obtain such information from, require such reports and the keeping of such records by, make such inspection of the books, records, and other writings, premises or property of, any person (which, for the purpose of this subsection (a), shall include any individual, partnership, association, business trust, corporation, or any organized group of persons, whether incorporated or not), and make such investigations, as may be necessary or appropriate, in his discretion, to the enforcement or administration of the provisions of this subsection (a).

"(4) For the purpose of obtaining any information, verifying any report required, or making any investigation pursuant to paragraph (3), the President may administer oaths and affirmations, and may require by subpena or otherwise the attendance and testimony of witnesses and the production of any books or records or any other documentary or physical evidence which may be relevant to the inquiry. Such attendance and testimony of witnesses and the production of such books, records, or other documentary or physical evidence may be required at any designated place from any State, Territory, or other place subject to the jurisdiction of the United States: *Provided,* That the production of a person's books, records, or other documentary evidence shall not be required at any place other than the place where such person resides or transacts business, if, prior to the return date specified in the subpena issued with respect thereto, such person furnishes the President with a true copy of such books, records, or other documentary evidence (certified by such person under oath to be a true and correct copy) or enters into a stipulation with the President as to the information contained in such books, records, or other documentary evidence. Witnesses shall be paid the same fees and mileage that are paid witnesses in the courts of the United States. No person shall be excused from attending and testifying or from producing any books, records, or other documentary evidence or certified copies thereof or physical evidence in obedience to any such subpena, or in any action or proceeding which may be instituted under this subsection (a), on the ground that the testimony or evidence, documentary or otherwise, required of him may tend to incriminate him or subject him to a penalty or forfeiture; but no individual shall be subject to prosecution and punishment or to any penalty or forfeiture for or on account of any transaction, matter, or thing concerning which he is compelled to testify or produce evidence, documentary or otherwise, after having claimed his privilege against self-incrimination, except that any such individual so testifying shall not be exempt from prosecution and punishment for perjury committed in so testifying. The President shall not publish or disclose any information obtained under this paragraph which the President deems confidential or with reference to which a request for confidential treatment is made

by the person furnishing such information, unless the President determines that the withholding thereof is contrary to the interest of the national defense and security; and anyone violating this provision shall be guilty of a felony and upon conviction thereof shall be fined not exceeding $1,000, or be imprisoned not exceeding two years, or both.

"(5) Any person who willfully performs any act prohibited, or willfully fails to perform any act required by, any provision of this subsection (a) or any rule, regulation, or order thereunder, whether heretofore or hereafter issued, shall be guilty of a misdemeanor, and shall, upon conviction, be fined not more than $10,000 or imprisoned for not more than one year, or both.

"(6) The district courts of the United States and the United States courts of any Territory or other place subject to the jurisdiction of the United States and the courts of the Philippine Islands shall have jurisdiction of violations of this subsection (a) or any rule, regulation, or order or subpena thereunder, whether heretofore or hereafter issued, and of all civil actions under this subsection (a) to enforce any liability or duty created by, or to enjoin any violation of, this subsection (a) or any rule, regulation, order, or subpena thereunder whether heretofore or hereafter issued. Any criminal proceeding on account of any such violation may be brought in any district in which any act, failure to act, or transaction constituting the violation occurred. Any such civil action may be brought in any such district or in the district in which the defendant resides or transacts business. Process in such cases, criminal or civil, may be served in any district wherein the defendant resides or transacts business or wherever the defendant may be found; and subpena for witnesses who are required to attend a court in any district in any such case may run into any other district. No costs shall be assessed against the United States in any proceeding under this subsection (a).

"(7) No person shall be held liable for damages or penalties for any default under any contract or order which shall result directly or indirectly from compliance with this subsection (a) or any rule, regulation, or order issued thereunder, notwithstanding that any such rule, regulation, or order shall thereafter be declared by judicial or other competent authority to be invalid.

"(8) The President may exercise any power, authority, or discretion conferred on him by this subsection (a), through such department, agency, or officer of the Government as he may direct and in conformity with any rules or regulations which he may prescribe." (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title III, § 301, 56 Stat. 177.)

PROFIT ON COST-PLUS CONTRACTS

Fixed fee limited to six per centum of cost, see section 768 of this appendix.

POWERS VESTED IN SECRETARY OF AGRICULTURE

Powers granted by section as vested in Secretary of Agriculture in connection with Nation's wartime food program, see Ex. Ord. No. 9280, following section 514 of Title 5, Executive Departments and Government Officers and Employees.

TITLE IV.—PURCHASE BY FEDERAL RESERVE BANKS OF GOVERNMENT OBLIGATIONS

§ 634. Federal Reserve Act amendment.

Subsection (b) of section 14 of the Act of December 23, 1913 (38 Stat. 265) (Title 12, § 355), otherwise known as the Federal Reserve Act, as amended, is hereby amended by striking out the proviso therein and inserting in lieu thereof the following: *"Provided,* That any bonds, notes, or other obligations which are direct obligations of the United States or which are fully guaranteed by the United States as to principal and interest may be bought and sold without regard to maturities either in the open market or directly from or to the United States; but all such purchases and sales shall be made in accordance with the provisions of section 12A of this Act (Title 12, § 263) and the aggregate amount of such obligations acquired directly from the United States which is held at any one time by the twelve Federal Reserve banks shall not exceed $5,000,000,000." (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title IV, § 401, 56 Stat. 180.)

TITLE V.—WAIVER OF NAVIGATION AND INSPECTION LAWS

§ 635. Authorization of waiver by responsible department or agency head.

The head of each department or agency responsible for the administration of the navigation and vessel inspection laws is directed to waive compliance with such laws upon the request of the Secretary of the Navy or the Secretary of War to the extent deemed necessary in the conduct of the war by the officer making the request. The head of such department or agency is authorized to waive compliance with such laws to such extent and in such manner and upon such terms as he may prescribe either upon his own initiative or upon the written recommendation of the head of any other Government agency whenever he deems that such action is necessary in the conduct of the war. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title V, § 501, 56 Stat. 180.)

WAR SHIPPING ADMINISTRATION VESSELS

Treasury Decision No. 50756, Oct. 30, 1942, 7 F. R. 9005, provided in part as follows:

"Upon the written recommendation of the Administrator of the War Shipping Administration and pursuant to the authority vested in me by the provisions of section 501 of the Second War Powers Act, 1942 (Public Law 507, 77th Congress) (section 635 of this appendix), I hereby waive compliance with the provisions of section 8 of the act of June 19, 1886, as amended (section 289 of Title 46), section 27 of the Merchant Marine Act, 1920, as amended (section 883 of Title 46), R. S. § 4132, as amended (section 11 of Title 46), and R. S. § 4370, as amended (section 316 of Title 46), to the extent necessary to permit:

"1. The transportation of passengers or cargo, or both, in the coastwise trade (a) by any vessel of the United States which is under limited or restricted registry while such vessel is owned by or under any form of charter to the War Shipping Administration and has on board a 'Certificate of Ownership and Operation' issued by the War Shipping Administration certifying that it is owned or chartered; or (b) by any foreign vessel while it is under any form of charter to the War Shipping Administration and has on board a 'Certificate of Ownership and Opera-

tion' issued by the War Shipping Administration, certifying that it is so chartered; or

"2. The towing of any vessel between any points or places embraced within the coastwise laws or between points within the harbor of any such place by any vessel of any of the classes mentioned in paragraph 1 of this order, or in T. D. 50592 or T. D. 50653."

TITLE VI.—POWER TO REQUISITION

§ 636. Amendment of section 721 of this appendix.

The last paragraph of section 1 of the Act of October 16, 1941 (55 Stat. 742) (section 721 of this appendix), entitled "An Act to authorize the President of the United States to requisition property required for the defense of the United States", is amended by deleting subdivision (3) thereof, so that the paragraph will read as follows:

"Nothing contained in this Act (section 721 et seq. of this appendix) shall be construed—

"(1) to authorize the requisitioning or require the registration of any firearms possessed by an individual for his personal protection or sport (and the possession of which is not prohibited or the registration of which is not required by existing law),

"(2) to impair or infringe in any manner the right of any individual to keep and bear arms." (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title VI, § 601, 56 Stat. 181.)

§ 636a. Same; further amendment.

The second sentence of the first paragraph of section 1 of the Act of October 16, 1941 (55 Stat. 742) (section 721 of this appendix), entitled "An Act to authorize the President of the United States to requisition property required for the defense of the United States", is amended by striking out the words "on the basis of the fair market value of the property at" and inserting in lieu thereof the words "as of"; and at the end of such sentence, before the period, inserting the words ", in accordance with the provision for just compensation in the fifth amendment to the Constitution of the United States", so that such sentence will read as follows: "The President shall determine the amount of the fair and just compensation to be paid for any property requisitioned and taken over pursuant to this Act (section 721 et seq. of this appendix) and the fair value of any property returned under section 2 of this Act (section 722 of this appendix), but each such determination shall be made as of the time it is requisitioned or returned, as the case may be, in accordance with the provision for just compensation in the fifth amendment to the Constitution of the United States." (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title VI, § 602. 56 Stat. 181.)

TITLE VII.—POLITICAL ACTIVITY

§ 637. Amendment of section 61h of Title 18.

Subsection (a) of section 9 of the Act of August 2, 1939 (53 Stat. 1148) (Title 18, § 61h (a)), entitled "An Act to prevent pernicious political activities", as amended, is hereby amended by adding in the second sentence after the word "thereof" the words "except a part-time officer or part-time employee without compensation or with nominal compensation serving in connection with the existing war effort, other than in any capacity relating to the procurement or manufacture of war material". (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title VII, § 701, 56 Stat. 181.)

TITLE VIII.—PROTECTION OF WAR INDUSTRIES AND PROTECTION OF RESOURCES SUBJECT TO HAZARDS OF FOREST FIRES

§ 638. Utilization of Civilian Conservation Corps.

The President is empowered to direct the Administrator of the Federal Security Agency to assign the manpower of the Civilian Conservation Corps to the extent necessary to protect the munitions, aircraft, and other war industries, municipal water supply, power and other utilities, and to protect resources subject to the hazards of forest fires. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title VIII, § 801, 56 Stat. 181.)

TITLE IX.—FREE POSTAGE FOR SOLDIERS, SAILORS, AND MARINES

§ 639. First-class letter mail matter.

Any first-class letter mail matter admissible to the mails as ordinary mail matter which is sent by a member of the military or naval forces of the United States (including the United States Coast Guard), while on active duty or in the active military or naval service of the United States, to any person in the United States, including the Territories and possessions thereof, shall be transmitted in the mails free of postage, subject to such rules and regulations as the Postmaster General shall prescribe. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title IX, § 901, 56 Stat. 181.)

TITLE X.—NATURALIZATION OF PERSONS SERVING IN THE ARMED FORCES OF THE UNITED STATES DURING THE PRESENT WAR

§ 640. Amendment of Nationality Act of 1940.

The Act of October 14, 1940 (54 Stat. 1137; U. S. C., 1940 ed., Title 8, secs. 501–907), entitled "An Act to revise and codify the nationality laws of the United States into a comprehensive nationality code", is hereby amended by adding thereto a new title as follows:

"TITLE III

"Sec. 701. Notwithstanding the provisions of sections 303 and 326 of this Act (Title 8, §§ 703, 726), any person not a citizen, regardless of age, who has served or hereafter serves honorably in the military or naval forces of the United States during the present war and who, having been lawfully admitted to the United States, including its Territories and possessions, shall have been at the time of his enlistment or induction a resident thereof, may be naturalized upon compliance with all the requirements of the naturalization laws except that (1) no declaration of intention and no period of residence within the United States or any State shall be required; (2) the petition for naturalization may be filed in any court having naturalization jurisdic-

tion regardless of the residence of the petitioner; (3) the petitioner shall not be required to speak the English language, sign his petition in his own handwriting, or meet any educational test; and (4) no fee shall be charged or collected for making, filing, or docketing the petition for naturalization, or for the final hearing thereon, or for the certification of naturalization, if issued: *Provided, however,* That (1) there shall be included in the petition the affidavits of at least two credible witnesses, citizens of the United States, stating that each such witness personally knows the petitioner to be a person of good moral character, attached to the principles of the Constitution of the United States, and well disposed to the good order and happiness of the United States, (2) the service of the petitioner in the military or naval forces of the United States shall be proved by affidavits, forming part of the petition, of at least two citizens of the United States, members or former members during the present war of the military or naval forces of the noncommissioned or warrant officer grade or higher (who may be the witnesses described in clause (1) of this proviso), or by a duly authenticated copy of the record of the executive department having custody of the record of petitioner's service, showing that the petitioner is or was during the present war a member serving honorably in such armed forces, and (3) the petition shall be filed not later than one year after the termination of the effective period of those titles of the Second War Powers Act, 1942, for which the effective period is specified in the last title thereof. The petitioner may be naturalized immediately if prior to the filing of the petition the petitioner and the witnesses required by the foregoing proviso shall have appeared before and been examined by a representative of the Immigration and Naturalization Service.

"Sec. 702. During the present war, any person entitled to naturalization under section 701 of this Act (Title 8, § 1001), who while serving honorably in the military or naval forces of the United States is not within the jurisdiction of any court authorized to naturalize aliens, may be naturalized in accordance with all the applicable provisions of section 701 (Title 8, § 1001) without appearing before a naturalization court. The petition for naturalization of any petitioner under this section shall be made and sworn to before, and filed with, a representative of the Immigration and Naturalization Service designated by the Commissioner or a Deputy Commissioner, which designated representative is hereby authorized to receive such petition in behalf of the Service, to conduct hearings thereon, to take testimony concerning any matter touching or in any way affecting the admissibility of any such petitioner for naturalization, to call witnesses, to administer oaths, including the oath of the petitioner and his witnesses to the petition for naturalization and the oath of renunciation and allegiance prescribed by section 335 of this Act (Title 8, § 735), and to grant naturalization, and to issue certificates of citizenship: *Provided,* That the record of any proceedings hereunder together with a copy of the certificate of citizenship shall be forwarded to and filed by the clerk of a naturalization court in the district in which the petitioner is a resident and be made a part of the record of the court.

"Sec. 703. The ninety days' notice required by subsection (b) of section 326 of this Act (Title 8, § 726 (b)) to be given by the clerk of the naturalization court to the Commissioner may be waived by the Commissioner in his discretion. In any petition in which such notice is waived the Commissioner shall cause the clerk of court to be notified to that effect.

"Sec. 704. The provisions of this title (Title 8, § 1001 et seq.) shall not apply to (1) any person who during the present war is dishonorably discharged from the military or naval forces or is discharged therefrom on account of his alienage, or (2) any conscientious objector who performed no military duty whatever or refused to wear the uniform: *Provided,* That citizenship granted pursuant to this title (Title 8, § 1001 et seq.) may be revoked as to any person subsequently dishonorably discharged from the military or naval forces in accordance with Section 338 of this Act (Title 8, § 738); and such ground for revocation shall be in addition to any other provided by law.

"Sec. 705. The Commissioner, with the approval of the Attorney General, shall prescribe and furnish such forms, and shall make such rules and regulations, as may be necessary to carry into effect the provisions of this Act (Title 8, § 501 et seq.).[1] (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title X, § 1001, 56 Stat. 182.)

CODIFICATION

Section is also set out as sections 1001–1005 of Title 8, Aliens and Nationality.

TITLE XI.—ACCEPTANCE OF CONDITIONAL GIFTS TO FURTHER THE WAR PROGRAM

§ 641. Acceptance by Secretary of Treasury of gifts of money, property, or services for war purposes.

To further the war program of the United States, the Secretary of the Treasury is authorized to accept or reject on behalf of the United States any gift of money or other property, real or personal, or services, made on condition that it be used for a particular war purpose. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XI, § 1101, 56 Stat. 183.)

§ 641a. Conversion of gift property into money.

The Secretary of the Treasury may convert into money, at the best terms available, any such gift of property other than money. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XI, § 1102, 56 Stat. 183.)

§ 641b. Deposit of moneys in War Contributions Fund.

There shall be established on the books of the Treasury a special deposit account to be designated as the "War Contributions Fund", into which shall be deposited all money received as a result of such gifts. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XI, § 1103, 56 Stat. 183.)

[1] So in original. Quotation marks closing the quoted matter were probably intended here.

§ 641c. Allocation of deposits to pertinent appropriations.

The Secretary of the Treasury, in order to effectuate the purposes for which gifts accepted under this title are made, shall from time to time allocate the money in such special deposit account to such of the various appropriations available for the purchase of war material and the furtherance of the war program of the United States as in his judgment will best effectuate the intent of the donors, and such money is hereby appropriated and shall be available for expenditure for the purposes of the appropriations to which allocated. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XI, § 1104, 56 Stat. 183.)

§ 641d. Reports to Congress.

The Secretary of the Treasury shall include in his Annual Report to the Congress a summary of the gifts made and accepted under this title. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XI, § 1105, 56 Stat. 184.)

§ 641e. Penalties for wrongful solicitation or use of gifts.

Whoever shall solicit any gift of money or other property, and represent that such gift is being solicited for the use of the United States, with the intention of embezzling, stealing, or purloining such gift, or converting the same to any other use or purpose, or whoever, having come into possession of any money or property which has been donated by the owner thereof for the use of the United States, shall embezzle, steal, or purloin such money or property, or convert the same to any other use or purpose, shall be guilty of a felony and upon conviction thereof shall be fined not more than $5,000 or imprisoned for not more than five years, or both. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XI, § 1106, 56 Stat. 184.)

TITLE XII.—COINAGE OF 5-CENT PIECES

§ 642. Temporary coinage of silver and copper 5-cent pieces; change of metallic content; to be minor coins.

Notwithstanding any other provision of law, the Director of the Mint shall cause the metallic content of all 5-cent pieces coined after the effective date of this title and prior to December 31, 1946, to be one-half silver and one-half copper: *Provided,* That the Director of the Mint, with the approval of the Secretary of the Treasury and the Chairman of the War Production Board, is authorized to vary the proportions of silver and copper and to add other metals if such action would be in the public interest. Such 5-cent pieces shall be deemed to be minor coins or coinage and not silver coins, subsidiary silver coins, silver coinage, or subsidiary silver coinage within the meaning of the monetary laws of the United States. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XII, § 1201, 56 Stat. 184.)

§ 642a. Allocation of silver bullion to Director of Mint; accounting for allocations and gain from minor coinage.

For the coinage of such 5-cent pieces the Secretary of the Treasury is hereby authorized to allocate to the Director of the Mint, at such times and in such amounts as the Secretary deems necessary, any silver bullion in the monetary stocks of the United States not then held for redemption of any outstanding silver certificates. Silver so allocated shall be accounted for by entries in the fund established for the purchase of metal for minor coinage: *Provided,* That the value of any silver bullion accounted for in said fund shall not be considered for the purpose of determining the statutory limit of said fund: *Provided further,* That the gain from the minor coinage provided for by this title shall be accounted for by entries in the minor coinage profit fund. (Mar. 27, 1942, 3 p. m., E. W. T.. ch. 199, title XII, § 1202, 56 Stat. 184.)

§ 642b. Standard of ingots; weight of coins.

No silver-copper ingots shall be used for the minor coinage provided for by this title which differ from the legal standard by more than ten-thousandths. In adjusting the weight of such minor coins there shall be no greater deviation allowed than four grains for each piece. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XII, § 1203, 56 Stat. 184.)

§ 642c. Silver-copper 5-cent pieces deemed copper for certain purposes.

For the purpose of section 3529 of the Revised Statutes (U. S. C., Title 31, sec. 341), the 5-cent pieces provided for by this title shall be deemed to be copper. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XII, § 1204, 56 Stat. 184.)

§ 642d. Redemption; melting and use for subsidiary silver coinage; accounting.

Upon redemption any 5-cent pieces coined in accordance with the provisions of this title shall after December 31, 1946, be allocated to the Director of the Mint for melting and for subsidiary silver coinage. Any 5-cent pieces coined in accordance with the provisions of this title but not issued by the Mint may after December 31, 1946, be allocated, in such amounts and at such times as the Secretary of the Treasury in his discretion may determine, to the Director of the Mint for melting and for subsidiary silver coinage. All 5-cent pieces allocated to the Director of the Mint in accordance with this section shall be accounted for by entries in the fund established for the purchase of silver bullion for subsidiary silver coinage. Upon coinage into subsidiary silver coins of the metal contained in the 5-cent pieces so allocated, the gain shall be accounted for by entries in the silver-profit fund. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XII, § 1205, 56 Stat. 184.)

§ 642e. Effective date of sections 642–642e.

This title shall become effective sixty days after approval. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XII, § 1206, 56 Stat. 185.)

TITLE XIII.—INSPECTION AND AUDIT OF WAR CONTRACTORS

POWERS VESTED IN SECRETARY OF AGRICULTURE

Powers granted by section as vested in Secretary of Agriculture in connection with Nation's wartime food pro-

gram, see Ex. Ord. No. 9280, following section 514 of Title 5, Executive Departments and Government Officers and Employees.

§ 643. Plant, books, and records of war contractors; definition of defense contract; agency designated to administer provisions.

The provisions of section 10 (*l*) of an Act approved July 2, 1926 (44 Stat. 787; 10 U. S. C. § 310 (*l*)) (giving the Government the right to inspect the plant and audit the books of certain Contractors), shall apply to the plant, books, and records of any contractor with whom a defense contract has been placed at any time after the declaration of emergency on September 8, 1939, and before the termination of the present war: *Provided,* That, for the purpose of this title, the term "defense contract" shall mean any contract, subcontract, or order placed in furtherance of the defense or war effort: *And provided further,* That the inspection and audit authorized herein, and the determination whether a given contract is a "defense contract" as defined above, shall be made by a governmental agency or officer designated by the President, or by the Chairman of the War Production Board. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XIII, § 1301, 56 Stat. 185.)

CROSS REFERENCES

War and defense contract acts generally, see section 1151 et seq. of this appendix.

EX. ORD. NO. 9127. INSPECTION OF PLANTS AND AUDIT OF BOOKS OF DEFENSE CONTRACTORS

Ex. Ord. No. 9127, Apr. 10, 1942, 7 F. R. 2753, provided: By virtue of the authority vested in me by the Constitution and laws of the United States, and particularly by Title I of the First War Powers Act, 1941 (sections 601–605 of this appendix), and Title XIII of the Second War Powers Act, 1942 (sections 643–643c of this appendix), as President of the United States and Commander in Chief of the Army and Navy of the United States, and in order to prevent the accumulation of unreasonable profits, to avoid waste of Government funds, and to implement other measures which have been undertaken to forestall price rises and inflation, it is hereby ordered as follows:

1. I hereby designate the War Production Board, the War Department, the Navy Department, the Treasury Department, the United States Maritime Commission, and the Reconstruction Finance Corporation as the governmental agencies authorized to inspect the plant and to audit the books and records, as provided by Title XIII of the said Second War Powers Act, 1942 (sections 643–643c of this appendix). Such inspection and audit and the determination whether a given contract is a defense contract, as defined in Title XIII of the Second War Powers Act, 1942 (sections 643–643c of this appendix), may be made in the case of (a) any contractor with whom a defense contract has been placed by such agency, or, in the case of the Reconstruction Finance Corporation, by any corporation created or organized by it, at any time after the declaration of emergency on September 8, 1939, and before the termination of the present war, and in the case of (b) any subcontractor performing work required by any such defense contract. The Chairman of the War Production Board is authorized to issue rules and regulations and to establish policies to coordinate and govern the War Department, the Navy Department, the Treasury Department, the United States Maritime Commission, and the Reconstruction Finance Corporation in exercising the functions vested in them by this order.

2. The authority herein conferred may be exercised by the Chairman of the War Production Board, the Secretary of War, the Secretary of the Navy, the Secretary of the Treasury, the United States Maritime Commission, and the Board of Directors of the Reconstruction Finance Corporation, respectively, or in their discretion and by their direction, respectively, may be exercised also by and through any officer or officers or civilian officials of their respective departments and agencies designated by them for those purposes. The Chairman of the War Production Board, the Secretary of War, the Secretary of the Navy, the Secretary of the Treasury, the United States Maritime Commission, or the Board of Directors of the Reconstruction Finance Corporation may authorize such officer or officers or civilian officials of their respective departments or agencies to make further delegations of such powers and authority within their respective departments and agencies.

3. In inspecting any plant engaged in producing, manufacturing, processing, constructing, altering, or repairing any defense article of a secret, confidential, or restricted nature, or which is produced, manufactured, processed, constructed, altered, or repaired in accordance with or under any secret process, formula, patent, or invention, and in auditing the books and records in connection with any such defense contract, such inspection shall be regarded as secret, confidential, or restricted, as the case may be, and all reports, records, papers, documents, and writings relating to such inspection or audit shall be marked or stamped as secret, confidential, or restricted, as the case may be, and shall be handled in accordance with regulations prescribed and in force in the department or agency concerned relating to the handling of secret, confidential, or restricted matters, reports, records, papers, documents, and writings.

4. The power to administer oaths or affirmations and to issue subpoenas for the attendance of witnesses or the production of books, records, or other documentary or physical evidence deemed relevant to the inquiry, conferred by section 1302, and, through the Department of Justice, the power to invoke the aid of any court of the United States, conferred by section 1303, Title XIII, of said Second War Powers Act (this section), may be exercised, performed, or carried out by the Chairman of the War Production Board, the Secretary of War, the Secretary of the Navy, the Secretary of the Treasury, any member of the United States Maritime Commission, or the Chairman of the Board of Directors of the Reconstruction Finance Corporation, as the case may be, or by such other officer or officers or civilian officials as may be authorized, empowered or directed by any of them so to do for his respective department or agency.

5. Nothing herein shall affect or limit the authority and power conferred upon or granted to the Chairman of the War Production Board by Title XIII of said Second War Powers Act, 1942 (sections 643–643c of this appendix).

§ 643a. Oaths and affirmations; attendance and testimony of witnesses; production of records and other evidence; unlawful disclosure of information obtained.

For the purpose of obtaining any information or making any inspection or audit pursuant to section 1301, any agency acting hereunder, or the Chairman of the War Production Board, as the case may be, may administer oaths and affirmations and may require by subpena or otherwise the attendance and testimony of witnesses and the production of any books or records or any other documentary or physical evidence which may be deemed relevant to the inquiry. Such attendance and testimony of witnesses and the production of such books, records, or other documentary or physical evidence may be required at any designated place from any State, Territory, or other place subject to the jurisdiction of the United States: *Provided,* That the production of a person's books, records, or other documentary evidence shall not be required at any place other than the place where such person resides or transacts

business, if, prior to the return date specified in the subpena issued with respect thereto, such person furnishes such agency or the Chairman of the War Production Board, as the case may be, with a true copy of such books, records, or other documentary evidence (certified by such person under oath to be a true and correct copy) or enters into a stipulation with such agency or the Chairman of the War Production Board, as the case may be, as to the information contained in such books, records, or other documentary evidence. Witnesses shall be paid the same fees and mileage that are paid witnesses in the courts of the United States. No person shall be excused from attending and testifying or from producing any books, records, or other documentary evidence or certified copies thereof or physical evidence in obedience to any such subpena, or in any action or proceeding which may be instituted under this section, on the ground that the testimony or evidence, documentary or otherwise, required of him may tend to incriminate him or subject him to a penalty or forfeiture; but no individual shall be subject to prosecution and punishment or to any penalty or forfeiture for or on account of any transaction, matter, or thing concerning which he is compelled to testify or produce evidence, documentary or otherwise, after having claimed his privilege against self-incrimination, except that any such individual so testifying shall not be exempt from prosecution and punishment for perjury committed in so testifying. Such agency or the Chairman of the War Production Board shall not publish or disclose any information obtained under this title which such agency or the Chairman of the War Production Board deems confidential or with reference to which a request for confidential treatment is made by the person furnishing such information, unless such agency or the Chairman of the War Production Board determines that the withholding thereof is contrary to the interest of the national defense and security; and anyone violating this provision shall be guilty of a felony and upon conviction thereof shall be fined not exceeding $1,000, or be imprisoned not exceeding two years, or both. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XIII, § 1302, 56 Stat. 185.)

§ 643b. Refusal to give evidence, etc.; assistance of courts; penalties.

In case of contempt by, or refusal to obey a subpena issued to, any person, any agency acting hereunder, or the Chairman of the War Production Board, as the case may be, may invoke the aid of any court of the United States within the jurisdiction of which any investigation or proceeding under this title is carried on, or where such person resides or carries on business, in requiring the attendance and testimony of witnesses and the production of books, records, or other documentary or physical evidence. And such court may issue an order requiring such person to give testimony or produce any books, records, or other documentary or physical evidence touching the matter under investigation or in question; and any failure to obey such order of the court may be punished by such court as contempt thereof. All process in any such case may be served in the judicial district whereof such person is an inhabitant or wherever he may be found. Any person who shall, without just cause, fail or refuse to attend and testify or to answer any lawful inquiry or to produce books, records, or other documentary or physical evidence, if in his power to do so, in obedience to the subpena of any agency acting hereunder, or the Chairman of the War Production Board, as the case may be, shall be guilty of a misdemeanor, and, upon conviction, shall be subject to a fine of not more than $5,000, or to imprisonment for a term of not more than one year, or both. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XIII, § 1303, 56 Stat. 186.)

§ 643c. Definition of person.

For purposes of this title the term "person" shall include any individual, partnership, association, business trust, corporation, or any organized group of persons, whether incorporated or not. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XIII, § 1304, 56 Stat. 186.)

TITLE XIV.—UTILIZATION OF VITAL WAR INFORMATION

§ 644. Special investigations and reports of census or statistical matters by Secretary of Commerce; discontinuance of regular census or statistical work; penalties for failure to testify, etc.

The Secretary of Commerce shall, at the direction of the President, and subject to such regulations as the President may issue, make such special investigations and reports of census or statistical matters as may be needed in connection with the conduct of the war, and, in carrying out the purpose of this section, dispense with or curtail any regular census or statistical work of the Department of Commerce, or of any bureau or division thereof. Any person who shall refuse or willfully neglect to answer any questions in connection with any special investigations made under this section, or who shall willfully give answers that are false, shall upon conviction thereof be fined not exceeding $500 or imprisoned for a period of not exceeding sixty days, or both. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XIV, § 1401, 56 Stat. 186.)

§ 644a. Availability of Commerce Department's records, etc., to other agencies; regulations; penalties for unlawful disclosure of information.

That notwithstanding any other provision of law, any record, schedule, report, or return, or any information or data contained therein, now or hereafter in the possession of the Department of Commerce, or any bureau or division thereof, may be made available by the Secretary of Commerce to any branch or agency of the Government, the head of which shall have made written request therefor for use in connection with the conduct of the war. The President shall issue regulations with respect to the making available of any such record, schedule, report, return, information or data, and with respect to the use thereof after the same has been made available. No person shall disclose or make use of

any individual record, schedule, report, or return, or any information or data contained therein contrary to the terms of such regulations; and any person knowingly and willfully violating this provision shall be guilty of a felony and upon conviction thereof shall be fined not exceeding $1,000, or be imprisoned not exceeding two years, or both. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XIV, § 1402, 56 Stat. 186.)

§ 644b. Definition of person.

For purposes of this title the term "person" shall include any individual, partnership, association, business trust, corporation, or any organized group of persons, whether incorporated or not. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XIV, § 1403, 56 Stat. 186.)

TITLE XV.—TIME LIMIT AND SHORT TITLE

§ 645. Termination of portions of Act.

Titles I to IX, inclusive, and titles XI and XIV of this Act, and the amendments to existing law made by any such title, shall remain in force only until December 31, 1944, or until such earlier time as the Congress by concurrent resolution, or the President, may designate, and after such amendments cease to be in force any provision of law amended thereby shall be in full force and effect as though this Act had not been enacted; but no court proceedings brought under any such title shall abate by reason of the termination hereunder of such title. (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XV, § 1501, 56 Stat. 187.)

CROSS REFERENCES

Limitation of act, see section 775 of this appendix.

§ 645a. Short title of Act.

This Act may be cited as the "Second War Powers Act, 1942". (Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title XV, § 1502, 56 Stat. 187.)

MISCELLANEOUS ACTS

ACT OF JULY 2, 1940

Sec.
702. Application of section 99 to territories, dependencies, and possessions of the United States (New).

ACT OF OCTOBER 16, 1941

721. Requisition of military materials for United States; compensation (New).
722. Return of property to original owner (New).
723. Reports to Congress by President (New).
724. Administration of Act (New).

ACT OF DECEMBER 13, 1941

731. Suspension of territorial ban on use of Army (New).
732. Extension of periods of service, training, etc., of all members of the Army (New).
733. Amendment of section 2 of Title 10 (New).

ACT OF JANUARY 27, 1942

741. Protection from bombing attacks and other war hazards; appropriations for facilities, etc.; administration of program (New).
Same; unlawful use of insignia, etc.; interference with local districts or officials; penalties (New).

RES. OF APRIL 11, 1942

751. Medals for outstanding conduct or service by persons serving in merchant marine (New).

Sec.
752. Same; rosettes or other devices; number of medals; award for repeated distinguished service; death before presentation (New).

ACT OF JUNE 5, 1942, CH. 346

756. Sale or lease of certain public lands for use in manufacture of arms, etc. (New).
757. Taxation of lessee's interest (New).
758. Secretary authorized to establish rules, etc. (New).
759. Termination of act (New).

ACT OF JUNE 5, 1942, CH. 340

761. Entertainment and instruction of enlisted personnel; employment and pay of internes (New).
762. Suspension of provisions limiting Army personnel strength, numbers, grades, aerial flights, etc. (New).
763. Civilian employees; appointment and transfer to foreign service; transportation of employees, dependents, and effects (New).
764. Travel allowances for dependents of personnel of Army of the United States; household effects (New).
765. Availability of funds; transportation, packing, etc., of baggage, household effects, and goods of military and civilian personnel (New).
766. Same; lease of vessels (New).
767. Same; acquisition of land, rights pertaining thereto, leasehold and other interests, temporary use; approval of title (New).
768. Fixed fee limited to 6 per centum on cost-plus contracts for military posts (New).
769. Extension of aircraft procurement program (New).
770. Availability of funds; expenses of operation of railroad (New).
771. Same; acquisition of leasehold and other interests in land; temporary use; approval of title (New).
772. Employment of necessary personnel for production of plans for War Department projects; compensation (New).
773. Extension of other laws (New).
774. Suspension of limitations on number of aircraft (New).
775. Effect on First and Second War Powers Acts (New).
776. Termination of Act (New).

ACT OF JUNE 25, 1942

781. Photographing, sketching, mapping, etc., military or naval reservations, properties, equipment, etc., as unlawful.
782. Permission to photograph, sketch, map, etc.
783. Penalties for violations.
784. Application to Philippine Islands.
785. Effective date of sections 781–785.

RES. OF JUNE 27, 1942

791. Free importation of articles for members of the armed forces of other United Nations (New).
792. Free importation of articles for enemy prisoners and internees (New).
793. Free importation of articles made by members of armed forces of United Nations while interned as prisoners (New).
794. Regulations by the Secretary of the Treasury (New).
795. Effective date (New).

ACT OF JUNE 30, 1942

806. Navy and Marine officers; suspension of provisions relating to periodic computations to determine number, permanent promotion, etc., of line officers.
807. Rear admirals of the line and staff entitled to pay and allowances of upper half.
808. Modification of age limits for original appointments to commissioned rank in staff corps.
809. Amendment of provisions concerning appointment of certain reserve officers to regular Navy or Marine Corps.

Sec.
810. Temporarily promoted officers; pay and allowances; date of acceptance of appointment.
811. Retired grade and pay of officers retired for age while serving under temporary promotion.
812. Amendment of provisions concerning temporary promotions.
813. Applicability to Coast Guard officer personnel.
814. No reduction of pay by virtue of Act; effective date; termination.

ACT OF AUGUST 18, 1942

821. Jurisdiction of prizes and proceedings for their condemnation.
822. Venue of proceedings.
823. Consent of cobelligerent to exercise of jurisdiction or taking of prize involving territorial waters of cobelligerent.
824. Power of War Shipping Administration to appropriate property.
825. Special prize commissioners; appointment; qualifications; powers and duties.
826. Rules governing jurisdiction; construction with other laws relating to prizes.
827. Reciprocal privileges and jurisdiction of cobelligerents.
828. Effect on jurisdiction under other laws.

ACT OF OCTOBER 14, 1942

831. Travel allowances, etc., for dependents of personnel of Navy, Marine Corps, and Coast Guard incident to secret orders (New).
832. Application of Act to Coast and Geodetic Survey (New).
833. Effective date; termination of Act (New).

ACT OF OCTOBER 26, 1942

836. Certificates in connection with pay and allowance accounts of civilian and military personnel of War and Navy Departments (New).

ACT OF DECEMBER 1, 1942

841. Transportation for personnel of War and Navy Departments, Maritime Commission, and private plants engaged in war production; equipment; rates of fares; determination of need; War Production Board's authority; vessels chartered (New).
842. Same; reports (New).

ACT OF DECEMBER 5, 1942

846. Free entry for gifts from members of armed forces on duty abroad (New).
847. Same; effective date; termination (New).

ACT OF JULY 2, 1940

§ 701. Prohibition or curtailment of exportation of articles, data, etc.; penalties.

(a) The President is hereby authorized to prohibit or curtail the exportation of any articles, technical data, materials, or supplies, except under such rules and regulations as he shall prescribe.

(b) Unless the President shall otherwise direct, the functions and duties of the President under this section shall be performed by the Board of Economic Warfare.

(c) In case of the violation of any provision of any proclamation, rule, or regulation issued hereunder, such violator or violators, upon conviction, shall be punished by a fine of not more than $10,000, or by imprisonment for not more than two years, or by both such fine and imprisonment.

(d) The authority granted by this section shall terminate on June 30, 1944 or upon any prior date which the Congress by concurrent resolution, or the President, may designate; except that as to offenses committed, or rights or liabilities incurred prior to such date, the provisions of this section and such rules, regulations, and proclamations shall be treated as remaining in effect for the purpose of sustaining any suit, action, or prosecution with respect to such right, liability, or offense. (As amended June 30, 1942, ch. 461, 56 Stat. 463.)

AMENDMENTS

1942—Act June 30, 1942, cited to text, amended section generally.

§ 702. Application of section 99 to territories, dependencies, and possessions of the United States.

The provisions of section 701 of this title, shall be applicable to all territories, dependencies, and possessions of the United States, including the Philippine Islands, the Canal Zone, and the District of Columbia, and the several courts of first instance of the Commonwealth of the Philippine Islands shall have jurisdiction of offenses committed in the Philippine Islands in violation of the provisions of that section or of any proclamation, or of any rule or regulation, issued thereunder. (May 28, 1941, ch. 134, 55 Stat. 206.)

ACT OF OCTOBER 10, 1940

ACT OCT. 10, 1940, CH. 836, 54 STAT. 1090

§ 711. Requisition for United States of export military materials.

Whenever the President determines that it is necessary in the interest of national defense or prosecution of war to requisition and take over for the use or operation by the United States or in its interest any military or naval equipment or munitions, or component parts thereof, or machinery, tools, or materials, or supplies necessary for the manufacture, servicing, or operation thereof, ordered, manufactured, procured, or possessed for export purposes, the exportation of which has been prohibited or curtailed in accordance with the provisions of section 6 of the Act approved July 2, 1940 (Public, Numbered 703, Seventy-sixth Congress; 54 Stat. 714 (section 701 of this appendix)), as heretofore or hereafter amended, or any other law, he is hereby authorized and empowered to requisition and take over for the said use or operation by the United States, or in its interest, any of the foregoing articles or materials, and to sell or otherwise dispose of any such articles or materials, or any portion thereof, to a person or a corporation of the United States whenever he shall determine such action to be in the public interest. Any moneys received by the United States as the proceeds of any such sale or other disposition of any such articles or materials or any portion thereof shall be deposited to the credit of that appropriation out of which was paid the cost to the Government of the property thus sold or disposed of, and the same shall immediately become available for the purposes named in the original appropriation: *Provided, however,* That nothing in this section shall modify or repeal section 14 of Public Law Numbered 671, 76th Congress,

approved June 28, 1940 (sections 1262a of Title 10, and 546e of Title 34). (As amended July 2, 1942, ch. 471, § 1, 56 Stat. 467.)

AMENDMENTS

1942—Act July 2, 1942, cited to text, amended first sentence.

EX. ORD. NO. 8567. ADMINISTRATION OF ACT OCT. 10, 1940, CONCERNING REQUISITIONING OF MILITARY MATERIALS

Ex. Ord. No. 8567, Oct. 15, 1940, 5 F. R. 4121, provided: Under and by virtue of the authority vested in me by the act of Congress entitled "AN ACT To authorize the President to requisition certain articles and materials for the use of the United States, and for other purposes," approved October 10, 1940, and as President of the United States, it is hereby ordered as follows:

(1) The Secretary of War and the Secretary of the Navy, acting jointly through the Army and Navy Munitions Board, shall make determination as to the necessity of requisitioning and taking over in the interest of national defense for the use or operation by the United States or in its interest any military or naval equipment or munitions, or component parts thereof, or machinery, tools, or materials, or supplies necessary for the manufacture, servicing, or operation thereof, within the purview of the said act of October 10, 1940.

(2) The provisions of the said act of October 10, 1940, relating to the sale or other disposition of any articles or materials requisitioned and taken over pursuant to the said act and to the determination whether the sale or disposition of any such articles or materials is in the public interest shall be administered by the Secretary of War and the Secretary of the Navy acting jointly through the Army and Navy Munitions Board.

(3) The provisions of the said act of October 10, 1940, other than those mentioned in paragraphs (1) and (2) hereof shall be administered by the Administrator of Export Control under regulations to be prescribed from time to time by the President in the interest of national defense.

POWERS VESTED IN SECRETARY OF AGRICULTURE

Powers granted by section as vested in Secretary of Agriculture in connection with Nation's wartime food program, see Ex. Ord. No. 9280, following section 514 of Title 5, Executive Departments and Government Officers and Employees.

§ 713. Termination of act.

The authority granted in this Act shall remain in force until June 30, 1944, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate. (As amended July 2, 1942, ch. 471, § 2, 56 Stat. 468.)

ACT OF OCTOBER 16, 1941

ACT OCT. 16, 1941, CH. 445, 55 STAT. 742

§ 721. Requisition of military materials for United States; compensation.

Whenever the President, during the national emergency declared by the President on May 27, 1941, but not later than June 30, 1943, determines that (1) the use of any military or naval equipment, supplies, or munitions, or component parts thereof, or machinery, tools, or materials necessary for the manufacture, servicing, or operation of such equipment, supplies, or munitions is needed for the defense of the United States; (2) such need is immediate and impending and such as will not admit of delay or resort to any other source of supply; and (3) all other means of obtaining the use of such property for the defense of the United States upon fair and reasonable terms have been exhausted, he is authorized to requisition such property for the defense of the United States upon the payment of fair and just compensation for such property to be determined as hereinafter provided, and to dispose of such property in such manner as he may determine is necessary for the defense of the United States. The President shall determine the amount of the fair and just compensation to be paid for any property requisitioned and taken over pursuant to this Act and the fair value of any property returned under section 2 of this Act (section 722 of this appendix), but each such determination shall be made as of the time it is requisitioned or returned, as the case may be, in accordance with the provision for just compensation in the fifth amendment to the Constitution of the United States. If, upon any such requisition of property, the person entitled to receive the amount so determined by the President as the fair and just compensation for the property is unwilling to accept the same as full and complete compensation for such property he shall be paid 50 per centum of such amount and shall be entitled to sue the United States in the Court of Claims or in any district court of the United States in the manner provided by sections 24 (20) and 145 of the Judicial Code (U. S. C., 1934 ed., Title 28, secs. 41 (20) and 250) for an additional amount which, when added to the amount so paid to him, he considers to be fair and just compensation for such property. Such courts shall also have power to determine in an appropriate proceeding any questions that may arise with respect to the amount of the fair value to be paid upon the return of any property under section 2 of this Act (section 722 of this appendix), regardless of the amount in controversy in any such proceeding.

Nothing contained in this Act shall be construed—

(1) to authorize the requisitioning or require the registration of any firearms possessed by an individual for his personal protection or sport (and the possession of which is not prohibited or the registration of which is not required by existing law),

(2) to impair or infringe in any manner the right of any individual to keep and bear arms. (As amended Oct. 16, 1941, ch. 445, § 1, 55 Stat. 742; Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title VI, §§ 601, 602, 56 Stat. 181.)

AMENDMENTS

1942—First paragraph, second sentence, was amended by act Mar. 27, 1942, § 602, cited to text.

Last paragraph was amended by act Mar. 27, 1942, § 601, cited to text, deleting subd. (3) thereof.

EXPIRATION OF ACT MAR. 27, 1942

Expiration of wartime amendments by act Mar. 27, 1942, cited to text, and restoration of prior provisions, see section 645 of this appendix.

POWERS VESTED IN SECRETARY OF AGRICULTURE

Powers granted by section as vested in Secretary of Agriculture in connection with Nation's wartime food program, see Ex. Ord. No. 9280, following section 514 of Title 5, Executive Departments and Government Officers and Employees.

§ 722. Return of property to original owner.

Wherever the President determines that property acquired under this Act and retained is no longer needed for the defense of the United States, he shall, if the original owner desires the property and pays the fair value thereof, return such property to the owner; but, in any event, property so acquired and retained shall, if the owner desires the property and pays the fair value thereof, be returned to the owner not later than December 31, 1943. (Oct. 16, 1941, ch. 445, § 2, 55 Stat. 742.)

§ 723. Reports to Congress by President.

The President from time to time, but not less frequently than once every six months, shall transmit to the Congress a report of operations under this Act. (Oct. 16, 1941, ch. 445, § 3, 55 Stat. 743.)

§ 724. Administration of Act.

The President may issue such rules and regulations and require such information as may be necessary and proper to carry out the provisions of this Act, and he may exercise any power or authority conferred on him by this Act through such department, agency, board, or officer as he shall direct or appoint. (Oct. 16, 1941, ch. 445, § 4, 55 Stat. 743.)

ACT OF DECEMBER 13, 1941

ACT DEC. 13, 1941, CH. 571, 55 STAT. 799

§ 731. Suspension of territorial ban on use of Army.

The provisions of Public Resolution Numbered 96, Seventy-sixth Congress, approved August 27, 1940, as amended, and of Public, Numbered 783, Seventy-sixth Congress (the Selective Training and Service Act of 1940), as amended (sections 401–405 and 301–318 of this appendix), insofar as they restrict the territorial use of units and members of the Army of the United States, are suspended during the existence of any war in which the United States is engaged, and during the six months immediately following the termination of any such war. (Dec. 13, 1941, ch. 571, § 1, 55 Stat. 799.)

§ 732. Extension of periods of service, training, etc., of all members of the Army.

The periods of service, training and service, enlistment, appointment, or commission, of all members of the Army of the United States now or hereafter in or subject to active military service of the United States are extended for the period stated in the preceding section (section 731 of this appendix): *Provided,* That nothing in this section shall be construed to prevent the President from terminating such periods of service, training and service, enlistment, appointment, or commission at an earlier date in any case. (Dec. 13, 1941, ch. 571, § 2, 55 Stat. 800.)

§ 733. Amendment of section 2 of Title 10.

Section 1 of the National Defense Act of June 3, 1916, as amended (section 2 of Title 10), is amended by striking out the period at the end thereof and inserting in lieu of such period a comma and the following: "and shall include persons inducted into the land forces of the United States under Public, Numbered 783, Seventy-sixth Congress (the Selective Training and Service Act of 1940), as amended (sections 301–318 of appendix to Title 50)." (Dec. 13, 1941, ch. 571, § 3, 55 Stat. 800.)

ACT OF JANUARY 27, 1942

ACT JAN. 27, 1942, CH. 20, 56 STAT. 19

§ 741. Protection from bombing attacks and other war hazards; appropriations for facilities, etc.; administration of program.

There is hereby authorized to be appropriated such sums, not exceeding $100,000,000, as may be necessary to enable the Director of Civilian Defense, appointed under authority of Executive Order Numbered 8757, dated May 20, 1941 (6 F. R. 2517), to provide, under such regulations as the President may prescribe, facilities, supplies, and services to include research and development for the adequate protection of persons and property from bombing attacks, sabotage or other war hazards in such localities in the United States, its Territories and possessions, as may be determined by the said Director to be in need of, but unable to provide, such protection: *Provided,* That such facilities and supplies may be loaned to civil authorities in accordance with said regulations: *Provided further,* That any department or agency of the Federal Government having equipment or supplies not required for its use may, subject to the approval of the Division of Procurement, Treasury Department, transfer the same without charge (notwithstanding the provisions of the Act of December 20, 1928, 45 Stat. 1030 (see sections 311a and 312 of Title 40)) to the Director of Civilian Defense for the purpose herein authorized. (Jan. 27, 1942, ch. 20, § 1, 56 Stat. 19.)

§ 742. Same; unlawful use of insignia, etc.; interference with local districts or officials; penalties.

It shall be unlawful for any person to wear an insignia, arm band, or other distinctive article prescribed by the Director of Civilian Defense except in accordance with the regulations promulgated under the authority of section 1 hereof (section 741 of this appendix): *Provided,* That nothing in this Act shall be construed as authorizing the Director of Civilian Defense, or any person or employee acting under him by authority of this Act, or in pursuance of the regulations prescribed thereunder to interfere with or usurp any of the rights or duties of any local district, municipal, county, or State official.

Any person found guilty of violating the provisions of this section shall, upon conviction, be fined not more than $100 or imprisoned for not more than thirty days, or both. (Jan. 27, 1942, ch. 20, § 2, 56 Stat. 19.)

RES. OF APRIL 11, 1942

RES. APR. 11, 1942, CH. 241, 56 STAT. 217

CROSS REFERENCES

Medals and honors for Coast Guard, see section 191 et seq. of Title 14, Coast Guard.

Medals and honors for Navy and Marine Corps, see section 351 et seq. of Title 34, Navy.

Military decorations and badges, see section 1401 et seq. of Title 10, Army.

§ 751. Medals for outstanding conduct or service by persons serving in merchant marine.

The United States Maritime Commission is hereby authorized and directed, under such rules and regulations as it may prescribe, to provide and award a medal of such material and design and with such devices and inscriptions as the Commission may deem suitable to each person who in the American merchant marine, on or after September 3, 1939, has distinguished himself or during the war distinguishes himself by outstanding conduct or service in the line of duty. Such medals shall be presented with appropriate ceremony as specified by the Commission. (Apr. 11, 1942, ch. 241, 56 Stat. 217.)

§ 752. Same; rosettes or other devices; number of medals; award for repeated distinguished service; death before presentation.

There may be issued with each medal a rosette or other device to be worn in lieu of the medal. Not more than one medal shall be issued hereunder to any person, but for each succeeding instance sufficient to justify the award of a medal to such person the Commission may award a suitable bar or other emblem or insignia to be worn with the medal and the corresponding rosette or other device. In case any person who so distinguishes himself as to justify the award of a medal or decoration hereunder dies before the award can be made to him, the award may be made and the medal or decoration presented to such representative of the deceased as the Commission deems proper. (Apr. 11, 1942, ch. 241, 56 Stat. 217.)

ACT OF JUNE 5, 1942, CH. 346

ACT JUNE 5, 1942, CH. 346, 56 STAT. 323

§ 756. Sale or lease of certain public lands for use in manufacture of arms, etc.

The Secretary of the Interior is hereby authorized, in his discretion, to lease or sell, on such terms and conditions and subject to such provisions and restrictions as he may deem proper, vacant public lands withdrawn or reserved by Executive Order Numbered 6910 of November 26, 1934, or Executive Order Numbered 6964 of February 5, 1935, or within a grazing district, but not otherwise withdrawn or reserved, to any person, partnership, or corporation for use in connection with the manufacture of arms, ammunition, and implements of war, or the production of equipment, supplies, and materials, or machinery usable in such manufacture: *Provided*, That all patents issued under the provisions of this Act shall contain a reservation to the United States of all mineral deposits in the lands, together with the right to prospect for, mine, and remove the same. (June 5, 1942, ch. 346, § 1, 56 Stat. 323.)

Sale of public lands generally, see section 671 et seq. of Title 43, Public Lands.

§ 757. Taxation of lessee's interest.

For so long as any public land is leased under the provisions of this Act, the lessee's interest in the land and improvements shall be taxable by the State in which the land lies or by any political subdivision of such State, except that tax liens on the leasehold interest or improvements shall be subordinate to any liens held by any agency or instrumentality of the United States. (June 5, 1942, ch. 346, § 2, 56 Stat. 323.)

§ 758. Secretary authorized to establish rules, etc.

The Secretary of the Interior is authorized to make any rules or regulations necessary to carry out the provisions of this Act. (June 5, 1942, ch. 346, § 3, 56 Stat. 323.)

§ 759. Termination of act.

This Act shall cease to be operative six months after the termination of the unlimited national emergency proclaimed by the President in the proclamation of May 27, 1941 (Executive Proclamation Numbered 2487 (note preceding section 1 of this appendix)). (June 5, 1942, ch. 346, § 4, 56 Stat. 323.)

ACT OF JUNE 5, 1942, CH. 340

ACT JUNE 5, 1942, CH. 340, 56 STAT. 314

§ 761. Entertainment and instruction of enlisted personnel; employment and pay of internes.

The Secretary of War is hereby authorized out of any moneys available for the War Department to provide for entertainment and instruction in connection with the welfare of enlisted personnel; to provide for the employment of internes who are graduates of or have successfully completed at least four years' professional training in reputable schools of medicine or osteopathy in the Medical Department, at not to exceed $720 per annum. (June 5, 1942, ch. 340, § 1, 56 Stat. 314.)

CROSS REFERENCES

Appointment of contract surgeons, see section 107 of Title 10, Army.

Composition of medical department, see section 81 of Title 10, Army.

Instruction of soldiers in addition to military training, see section 1176 of Title 10, Army.

Pay and allowances of contract surgeons of Army, see section 5 of Title 37, Pay and Allowances.

§ 762. Suspension of provisions limiting Army personnel strength, numbers, grades, aerial flights, etc.

All provisions of existing law limiting the strength of any branch of the Army, the number of aviation cadets in the Army Air Corps, the number of assistant superintendents of the Army Nurse Corps, the number and grade of reserve officers who may be ordered to extended active duty and the number of officers of the Army who may be required to participate regularly and frequently in aerial flights are hereby suspended. (June 5, 1942, ch. 340, § 2, 56 Stat. 314.)

Provisions limiting strength of Army, see notes following section 482a of Title 10, Army.

§ 763. Civilian employees; appointment and transfer to foreign service; transportation of employees, dependents, and effects.

(a) The Secretary of War is hereby authorized to effect appointments of civilian employees in the

United States, or to effect the transfer of such employees in the Federal Service in the United States, for duty at any point outside the continental limits of the United States or in Alaska at which it may be found necessary to assign such civilian employees, and to pay the costs of transportation of such employees from the place of engagement in the United States, or from the present post of duty in the United States or in Alaska, if already in the Federal Service, to the post of duty outside the United States and return upon relief therefrom, and to provide for the shipment of personal effects of persons so appointed or transferred from the place of engagement or transfer to the post of duty outside the continental United States or in Alaska and return upon relief therefrom.

(b) When civilian employees are on duty at places designated by the Secretary of War as within zones from which their dependents should be evacuated for military reasons, or upon transfer or assignment to duty of such civilian employees to places where their dependents are not for military reasons permitted to accompany them, their dependents and household effects may be moved at Government expense under such regulations as the Secretary of War may prescribe, to such locations as may be designated by the employee concerned and later from such locations to a duty station to which the employee is assigned and at which the above restrictions do not apply: *Provided,* That the provisions of this subsection shall be applicable to travel performed by dependents and household effects moved on and after December 8, 1941.

(c) When civilian employees are assigned to temporary duty away from their permanent station on orders which do not provide for return to the permanent station, or which do not specify or imply any limit to the period of absence from the permanent station, their dependents and household effects may be moved at Government expense, under such regulations as the Secretary of War may prescribe, to such location in the United States as may be designated by the employee concerned and later from such location to a permanent duty station to which the employee is assigned, subject to such regulations as the Secretary of War may prescribe regarding the shipment of dependents into specified zones: *Provided,* That the provisions of this subsection shall be applicable to travel performed by dependents and household effects moved on and after December 8, 1941. (June 5, 1942, ch. 340, § 3, 56 Stat. 314.)

§ 764. Travel allowances for dependents of personnel of Army of the United States; household effects.

(a) Any funds available for the payment of travel allowances and travel in kind, shall be available for the payment of such allowances as are now or may hereafter be authorized for dependents of personnel of the Regular Army, for travel of dependents of personnel of corresponding grades in the Army of the United States while in the service of the United States, and from home to first station and from last station to home when ordered to or relieved from active duty: *Provided,* That the provisions of this subsection shall be applicable to travel performed by dependents on and after September 8, 1939.

(b) When such military personnel are on duty at places designated by the Secretary of War as within zones from which their dependents should be evacuated for military reasons, or upon transfer or assignment to duty of such military personnel to places where their dependents are not, for military reasons, permitted to accompany them or where Government quarters for their dependents are not available, dependents for whom travel allowances and travel in kind is authorized, and household effects which are authorized to be moved at Government expense, may be moved at Government expense to such locations as may be designated by the officer, warrant officer, or enlisted man concerned and later from such locations to a duty station to which such officer, warrant officer, or enlisted man may be assigned and at which the above restrictions do not apply: *Provided,* That the provisions of this subsection shall be applicable to travel performed by dependents and household effects moved on and after December 8, 1941.

(c) When such military personnel are assigned to temporary duty away from their permanent station on orders which do not provide for return to the permanent station, or which do not specify or imply any limit to the period of absence from the permanent station, dependents for whom travel allowances and travel in kind are authorized, and household effects which are authorized to be moved at Government expense on permanent change of station, may be moved at Government expense to such location in the United States as may be designated by the officer, warrant officer, or enlisted man concerned and later from such location to a permanent duty station to which the officer, warrant officer, or enlisted man is assigned, subject to such regulations as the Secretary of War may prescribe regarding the shipment of dependents into specified zones: *Provided,* That the provisions of this subsection shall be applicable to travel performed by dependents and household effects moved on and after December 8, 1941.

(d) Officers, warrant officers, and enlisted men of the Army of the United States, now in the active Federal service, for whom transportation of household effects is authorized, may elect to have such household effects moved at Government expense from their permanent station to any point in the United States, for storage at their own expense for the duration of the wars in which the United States is now engaged. After the termination of such wars such household effects may be moved from the point to which originally shipped to any permanent duty stations to which the officers, warrant officers, or enlisted men may be assigned. (June 5, 1942, ch. 340, § 4, 56 Stat. 315.)

CROSS REFERENCES

Travel allowance for dependents of personnel of Navy, Marine Corps, Coast Guard, and Coast and Geodetic Survey, see section 831 of this appendix.

§ 765. Availability of funds; transportation, packing, etc., of baggage, household effects, and goods of military and civilian personnel.

Any funds available for the transportation of baggage, household effects and goods, shall be available for the transportation, packing, crating, and unpacking of such baggage, household effects and goods, in the manner and under such conditions of service of military and civilian personnel as the Secretary of War may prescribe and designate by regulations. (June 5, 1942, ch. 340, § 5, 56 Stat. 316.)

§ 766. Same; lease of vessels.

Any funds available for Army transportation, shall be available for the lease from the Maritime Commission and War Shipping Administration or others of boats and other vessels. (June 5, 1942, ch. 340, § 6, 56 Stat. 316.)

§ 767. Same; acquisition of land, rights pertaining thereto, leasehold and other interests, temporary use; approval of title.

Any funds available for construction of buildings, utilities, and appurtenances at military posts shall be available with the approval of the Secretary of War for the purposes specified by existing law and in appropriation Acts, including the acquisition of land, rights pertaining thereto, leasehold and other interests therein, and temporary use thereof, without regard to the provisions of sections 1136 and 3648, Revised Statutes, as amended (10 U. S. C. § 1339; 31 U. S. C. § 529), and the land and interests therein, including the temporary use thereof, may be acquired and construction may be prosecuted thereon prior to the approval of the title by the Attorney General as required by section 355 of the Revised Statutes, as amended. (Title 33, § 733; Title 34, § 520; Title 40, § 255; Title 50, § 175.) (June 5, 1942, ch. 340, § 7, 56 Stat. 316.)

§ 768. Fixed fee limited to 6 per centum on cost-plus contracts for military posts.

The fixed fee to be paid the contractor as the result of any contract for public works entered into on or after September 9, 1940, for the construction and installation of buildings, utilities, and appurtenances at military posts shall not exceed 6 per centum of the estimated cost of the contract, exclusive of the fee, as determined by the Secretary of War. (June 5, 1942, ch. 340, § 8, 56 Stat. 316.)

§ 769. Extension of aircraft procurement program.

The provisions of the Act to facilitate the procurement of aircraft for the national defense, approved March 5, 1940 (Public, Numbered 426, Seventy-sixth Congress (Title 10, § 310 note)), as amended by section 401 of the Second Revenue Act of 1940, approved October 8, 1940 (Public, Numbered 801, Seventy-sixth Congress (Title 34, § 496a)), shall be effective during the period prescribed in section 16 of this Act (section 776 of this appendix). (June 5, 1942, ch. 340, § 9, 56 Stat. 316.)

§ 770. Availability of funds; expenses of operation of railroad.

Any funds available for the Engineer Service, Army, in addition to the purposes for which available under existing law or appropriations, shall be available for expenses of operation of one railroad not more than one hundred miles in length, including purchase or lease of equipment and materials and the acquisition of lands, rights-of-way thereon, and other interests therein and temporary use thereof. (June 5, 1942, ch. 340, § 10, 56 Stat. 316.)

§ 771. Same; acquisition of leasehold and other interests in land; temporary use; approval of title.

Any funds available for military construction, defense installations, in addition to the purposes for which available under existing law or appropriations, shall be available for the acquisition of leasehold and other interests in land, and the temporary use thereof, without regard to sections 1136, and 3734, Revised Statutes, as amended (10 U. S. C. § 1339; 40 U. S. C. § 267 (and Title 40, § 259)), and the land, and interests therein, including the temporary use thereof, may be acquired and construction may be prosecuted thereon prior to the approval of the title by the Attorney General as required by section 355 of the Revised Statutes, as amended (40 U. S. C. § 255 (Title 33, § 733; Title 34, § 520; Title 40, § 255; Title 50, § 175)) and shall remain available for such purposes during the period prescribed in section 16 of this Act (section 776 of this appendix). (June 5, 1942, ch. 340, § 11, 56 Stat. 316.)

§ 772. Employment of necessary personnel for production of plans for War Department projects; compensation.

When deemed by the Secretary of War to be advantageous to the national defense, and if in his opinion the existing facilities of the War Department are inadequate, he is hereby authorized to employ, by contract or otherwise, without reference to section 3709, Revised Statutes (Title 41, § 5), and at such rates of compensation as he may determine, architectural, engineering, technical, or professional corporations, firms, or individuals for the production of plans and specifications required for any War Department project, and for the supervision of its accomplishment. (June 5, 1942, ch. 340, § 12, 56 Stat. 316.)

§ 773. Extension of other laws.

The provisions of section 1 (a) and 1 (b) of the Act entitled "An Act to expedite the strengthening of the national defense", approved July 2, 1940 (Public, Numbered 703, Seventy-sixth Congress (section 1171 of this appendix)), are hereby continued in effect and made applicable to moneys appropriated for the War Department for national defense purposes during the period prescribed in section 16 of this Act (section 776 of this appendix). (June 5, 1942, ch. 340, § 13, 56 Stat. 317.)

§ 774. Suspension of limitations on number of aircraft.

All existing limitations with respect to the number of serviceable airplanes, airships, and free and captive ballons[1] that may be equipped and maintained are suspended. (June 5, 1942, ch. 340, § 14, 56 Stat. 317.)

[1] So in original. Probably should read "balloons".

§ 775. Effect on First and Second War Powers Acts.

Except as provided in section 8 of this Act (section 768 of this appendix), nothing in this Act shall be effective to limit or affect any power or authority granted or conferred by the First War Powers Act, 1941 (sections 601–622 of this appendix), or the Second War Powers Act, 1942 (sections 631–645a of this appendix). (June 5, 1942, ch. 340, § 15, 56 Stat. 317.)

§ 776. Termination of Act.

The provisions of this Act shall remain in force during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate. (June 5, 1942, ch. 340, § 16, 56 Stat. 317.)

ACT OF JUNE 25, 1942

ACT JUNE 25, 1942, CH. 447, 56 STAT. 390

§ 781. Photographing, sketching, mapping, etc., military or naval reservations, properties, equipment, etc., as unlawful.

Whoever, except in performance of duty or employment in connection with the national defense, shall knowingly and willfully make any sketch, photograph, photographic negative, blueprint, plan, map, model, copy, or other representation of any navy yard, naval station, or of any military post, fort, camp, station, arsenal, airfield, or other military or naval reservation, or place used for national-defense purposes by the War or Navy Departments, or of any vessel, aircraft, installation, equipment, or other property whatsoever, located within any such post, fort, camp, arsenal, airfield, yard, station, reservation or place, or in the waters adjacent thereto, or in any defensive sea area established in accordance with law; or whoever, except in performance of duty or employment in connection with the national defense, shall knowingly and willfully make any sketch, photograph, photographic negative, blueprint, plan, map, model, copy, or other representation of any vessel, aircraft, installation, equipment, or other property relating to the national defense being manufactured or under construction or repair for or awaiting delivery to the War or Navy Departments or the government of any country whose defense the President deems vital to the defense of the United States under any contract or agreement with the United States or such country or otherwise on behalf of the United States or such country, located at the factory, plant, yard, storehouse, or other place of business of any contractor, subcontractor, or other person, or in the waters adjacent to any such place, shall be punished as provided herein. (June 25, 1942, ch. 447, § 1, 56 Stat. 390.)

CROSS REFERENCES

Photographing, sketching, mapping, etc., defensive installations, see section 45 et seq. of this title.

§ 782. Permission to photograph, sketch, map, etc.

Notwithstanding the provisions of section 1 (section 781 of this appendix), the Secretary of War or the Secretary of the Navy is authorized, under such regulations as he may prescribe, to permit photographs, sketches, or other representations to be made when, in his opinion, the interests of national defense will not be adversely affected thereby. (June 25, 1942, ch. 447, § 2, 56 Stat. 391.)

§ 783. Penalties for violations.

Any person found guilty of a violation of this Act shall, upon conviction, be punished by a fine of not more than $1,000 or by imprisonment for not more than one year, or by both such fine and imprisonment. (June 25, 1942, ch. 447, § 3, 56 Stat. 391.)

§ 784. Application to Philippine Islands.

The provisions of this Act shall apply in the Philippine Islands as well as in all other places within the territory or jurisdiction of the United States. (June 25, 1942, ch. 447, § 4, 56 Stat. 391.)

§ 785. Effective date of sections 781–785.

This Act shall be effective only for the duration of the present war as determined by proclamation of the President. (June 25, 1942, ch. 447, § 5, 56 Stat. 391.)

RES. OF JUNE 27, 1942

RES. JUNE 27, 1942, CH. 455, 56 STAT. 461

§ 791. Free importation of articles for members of the armed forces of other United Nations.

All articles imported into the United States, its Territories or possessions, including the Canal Zone and the Virgin Islands, consigned or addressed to members of the armed forces of the United Nations, other than those of the United States, who are on duty therein, which articles are intended for their personal or official use, shall be admitted free of all duties and internal-revenue taxes imposed upon or by reason of importation and all customs charges and exactions: *Provided, however,* That if the Secretary of the Treasury shall find that any of the other United Nations does not accord similar treatment to members of the armed forces of the United States, the privileges herein granted shall, after collectors of customs have been officially advised of such findings, be accorded to members of the armed forces of such nation only to the extent that similar treatment is accorded to members of the armed forces of the United States. (June 27, 1942, ch. 455, § 1, 56 Stat. 461.)

§ 792. Free importation of articles for enemy prisoners and internees.

In order to implement the provisions of article 38 of The Convention Between the United States of America and Other Powers, relating to the Treatment of prisoners of war, signed at Geneva on July 27, 1929, ratified by the President on January 16, 1932, and proclaimed on August 4, 1932 (47 Stat. (part 2) 2021, 2043), all articles consigned or addressed to enemy prisoners of war and enemy civilian internees and detainees in the United States, its Territories or possessions, including the Canal Zone and the Virgin Islands, shall be admitted free of all duties and internal revenue taxes imposed

upon or by reason of importation and all customs charges and exactions. (June 27, 1942, ch. 455, § 2, 56 Stat. 462.)

§ 793. Free importation of articles made by members of armed forces of United Nations while interned as prisoners.

All articles made by members of the armed forces of the United Nations interned or detained as prisoners of war by any enemy country or made by nationals of the United States interned or detained by any enemy country as enemy nationals shall, when imported into the United States, its Territories or possessions, including the Canal Zone and the Virgin Islands, be admitted free of all duties and internal revenue taxes imposed upon or by reason of importation and all customs charges and exactions. (June 27, 1942, ch. 455, § 3, 56 Stat. 462.)

§ 794. Regulations by the Secretary of the Treasury.

The exemptions from duties, taxes, charges, and exactions provided for by this joint resolution shall be subject to compliance with such regulations as the Secretary of the Treasury shall prescribe. (June 27, 1942, ch. 455, § 4, 56 Stat. 462.)

§ 795. Effective date.

This joint resolution shall be effective as to articles entered for consumption or withdrawn from warehouse for consumption on or after the date of its enactment and before the expiration of six months after the termination of the unlimited national emergency proclaimed by the President on May 27, 1941. (June 27, 1942, ch. 455, § 5, 56 Stat. 462.)

ACT OF JUNE 27, 1942, CH. 453

ACT JUNE 27 1942, CH. 453, 56 STAT. 461

§ 801. Free importation of personal and household effects brought into the United States under Government orders.

Under such regulations as the Secretary of the Treasury may prescribe, the personal and household effects of any person in the service of the United States, or of his family, or of any person evacuated to the United States under Government orders, may be brought into the United States or any of its possessions, pursuant to Government orders or instructions, without the payment of any duty or tax imposed upon, or by reason of, importation. (June 27, 1942, ch. 453, § 1, 56 Stat. 461.)

§ 802. Effective date.

This Act shall be effective with respect to articles entered for consumption or withdrawn from warehouse for consumption on or after December 8, 1941, and shall have no force or effect on or after the day following the proclamation of peace by the President. The free entry herein authorized shall apply to any effects described in section 1 (section 801 of this appendix) which are in customs custody on the effective date of this Act, notwithstanding the provisions of sections 490 and 491 of the Tariff Act of 1930, as amended (sections 1490 and 1491 of Title 19). (June 27, 1942, ch. 453, § 2, 56 Stat. 461.)

ACT OF JUNE 30, 1942

ACT JUNE 30, 1942, CH. 462, 56 STAT. 463

§ 806. Navy and Marine officers; suspension of provisions relating to periodic computations to determine number, permanent promotion, etc., of line officers.

The provisions of existing law insofar as they relate to periodic computations for the purpose of determining the authorized number of commissioned officers in the various grades of the line of the Regular Navy and of the Marine Corps, the permanent promotion or advancement of all officers of the Navy and Marine Corps, and the involuntary retirement or honorable discharge of commissioned officers of the Navy and Marine Corps by reason of failure of selection for promotion or advancement or upon the completion of designated periods of commissioned service, are hereby suspended: *Provided,* That in the discretion of the Secretary of the Navy an officer who on the date of this Act has been recommended for permanent promotion or advancement by the approved report of a selection board, or who has become due for permanent promotion or advancement by length of service or otherwise to a nonselection grade or rank, shall be immediately eligible for such permanent promotion or advancement, with or without the examinations required by existing law as the Secretary of the Navy may deem best for the interests of the service, and if so promoted or advanced he shall take rank from the date of this Act or the date as of which he would have been permanently promoted or advanced in due course under existing law, whichever may be earlier; if not so promoted or advanced because of physical disability he shall be retired in the rank which he would have had on the retired list under existing law: *Provided further,* That the Secretary of the Navy's determination as to an officer's date of rank or any other matter in the administration of this section shall be final and conclusive for all purposes: *And provided further,* That nothing in this Act shall preclude the honorable discharge of any officer in accordance with section 12 (g) of the Act approved June 23, 1938 (34 U. S. C. § 404 (g)), where such officer has heretofore been named in the approved report of a selection board. (June 30, 1942, ch. 462, § 1, 56 Stat. 463.)

§ 807. Rear admirals of the line and staff entitled to pay and allowances of upper half.

The number of rear admirals on the active list of the line entitled to the pay and allowances provided by law for rear admirals of the upper half, exclusive of those carried as additional numbers in such grade, shall be one-half of the number of permanent and temporary officers of the line in that grade: *Provided,* That each officer of the staff Corps now or hereafter serving in the rank of rear admiral shall be entitled to receive the pay and allowances provided by law for rear admirals of the upper half when a line officer who was his junior in the rank from which the staff officer concerned was advanced becomes entitled to such pay and allowances pursuant to the foregoing but not earlier

than the date upon which the staff officer is appointed to the rank of rear admiral: *Provided further,* That nothing contained herein shall operate to suspend the provisions of section 18 of the Act of June 10, 1926 (44 Stat. 724 (Title 34, § 348q)), with respect to staff officers who on the date of this Act have been recommended for advancement to the rank of rear admiral by the approved report of a selection board: *Provided further,* That an officer carried as an additional number in the grade or rank of rear admiral shall become entitled to the pay and allowances provided for rear admirals of the upper half from the same date as the officer next junior to him: *Provided further,* That the foregoing shall be exclusive of officers entitled to such pay and allowances solely by reason of their serving in the rank of admiral or vice admiral, or as chief of bureau, Judge Advocate General of the Navy, or director of budget and reports: *And provided further,* That no officer who has or may become entitled to the pay and allowances of a rear admiral of the upper half shall suffer a reduction of his pay and allowances solely by reason of the fact that the number of rear admirals may for any reason be reduced. (June 30, 1942, ch. 462, § 2, 56 Stat. 464.)

§ 808. Modification of age limits for original appointments to commissioned rank in staff corps.

The age limits now prescribed by law for original appointment to commissioned rank in any staff corps of the Regular Navy are hereby modified to the extent that any officer of the Naval Reserve eligible for such appointment upon heretofore or hereafter reporting for active duty subsequent to September 8, 1939, shall retain such eligibility so long as he remains continuously on active duty. (June 30, 1942, ch. 462, § 3, 56 Stat. 464.)

§ 809. Amendment of provisions concerning appointment of certain reserve officers to regular Navy or Marine Corps.

The Acts of August 27, 1940 (54 Stat. 864, 34 U. S. C. § 737), and October 8, 1940 (54 Stat. 1023, 34 U. S. C. § 853c–2), are amended so as to provide that officers of the Naval and Marine Corps Reserve therein described shall be eligible for appointment to the Regular Navy or Marine Corps, as may be appropriate, if less than twenty-five years of age upon the successful completion of their training as aviation cadets or upon reporting for continuous active duty on board ships of the Navy, as the case may be: *Provided,* That each such officer hereafter appointed to the lowest commissioned grade of the Regular Navy or Marine Corps by authority of said Acts shall take precedence according to his date of reporting for continuous active duty as an officer of the Naval or Marine Corps Reserve; each such officer so appointed to a grade above that of ensign or second lieutenant shall take precedence according to the date of rank stated in his reserve commission in the same rank. (June 30, 1942, ch. 462, § 4, 56 Stat. 464.)

§ 810. Temporarily promoted officers; pay and allowances; date of acceptance of appointment.

Personnel heretofore and hereafter temporarily appointed pursuant to and as defined in the Act of July 24, 1941 (Public Law 188, Seventy-seventh Congress (Title 34, §§ 350–350j)), shall be entitled to the pay and allowances of the grade or rank to which so appointed from the dates on which such appointments are made by the President, and their appointments, unless expressly declined, shall be regarded for all purposes as having been accepted on the date made, without formal acceptance or oath of office. (June 30, 1942, ch. 462, § 5, 56 Stat. 465.)

§ 811. Retired grade and pay of officers retired for age while serving under temporary promotion.

Any officer of the Regular Navy below the grade of vice admiral and any officer of the Regular Marine Corps below the rank of lieutenant general transferred to the retired list upon attaining the age of sixty-four years while serving under a temporary appointment pursuant to the Act of July 24, 1941 (Public Law 188, Seventy-seventh Congress (Title 34, §§ 350–350j)), shall be retired in such temporary grade or rank with retired pay at the rate of 75 per centum of his active-duty pay at the time of retirement, unless eligible for retirement in a higher grade or rank under some other provision of law. (June 30, 1942, ch. 462, § 6, 56 Stat. 465.)

§ 812. Amendment of provisions concerning temporary promotions.

The Act of July 24, 1941 (Public Law 188, Seventy-seventh Congress (Title 34, §§ 350–350j)), is hereby amended as follows:

Section 1 (Title 34, § 350), change period to comma and add "and during such period thereafter as the President shall determine, but not later than June 30 of the fiscal year following that in which the war or national emergency shall terminate."

Section 10 of the aforesaid Act of July 24, 1941 (Title 34, § 350i), is hereby amended so that temporary appointments made under authority of that Act (Title 34, §§ 350–350j) during the present war may continue in force until six months after the termination of this Act. (June 30, 1942, ch. 462, § 7, 56 Stat. 465.)

§ 813. Applicability to Coast Guard officer personnel.

The provisions of this Act, except as may be necessary to adapt the said provisions to the Coast Guard, shall apply to officer personnel of the Coast Guard in like manner and to the same extent and with the same relative conditions in all respects as are provided for the officer personnel of the Navy and Marine Corps. (June 30, 1942, ch. 462, § 8, 56 Stat. 465.)

§ 814. No reduction of pay by virtue of Act; effective date; termination.

No officer shall suffer any reduction in pay or allowances by reason of any provisions of this Act, all sections of which shall become effective on date of approval and, with the exception of section 4 (section 809 of this appendix; sections 737a and 853c–2a of Title 34), shall terminate on June 30 of the fiscal year following that in which the present war shall end. (June 30, 1942, ch. 462, § 9, 56 Stat. 465.)

ACT OF AUGUST 18, 1942

ACT AUG. 18, 1942, CH. 553, 56 STAT. 746

§ 821. Jurisdiction of prizes and proceedings for their condemnation.

The district courts shall have original jurisdiction of all prizes captured during the present war on the high seas if said capture was made by authority of the United States or was adopted and ratified by the President of the United States and the prize was brought into the territorial waters of a cobelligerent or was taken or appropriated for the use of the United States on the high seas or in such territorial waters, including jurisdiction of all proceedings for the condemnation of such property taken as prize. (Aug. 18, 1942, ch. 553, § 1, 56 Stat. 746.)

CROSS REFERENCES

Jurisdiction of prizes, see section 41 (3) of Title 28, Judicial Code and Judiciary.

Prizes and prize proceedings generally, see section 1131 et seq. of Title 34, Navy.

§ 822. Venue of proceedings.

The venue of any proceeding brought under the jurisdiction conferred by this Act shall be in the judicial district selected by the Attorney General, or his designee, for the convenience of the United States. (Aug. 18, 1942, ch. 553, § 2, 56 Stat. 746.)

§ 823. Consent of cobelligerent to exercise of jurisdiction or taking of prize involving territorial waters of cobelligerent.

The jurisdiction of prizes brought into the territorial waters of a cobelligerent shall not be exercised under authority of this Act, nor shall prizes be taken or appropriated within such territorial waters for the use of the United States, unless the government having jurisdiction over such territorial waters consents to the exercise of such jurisdiction or to such taking or appropriation. (Aug. 18, 1942, ch. 553, § 3, 56 Stat. 746.)

§ 824. Power of War Shipping Administration to appropriate property.

In any case, whether or not brought under the jurisdiction conferred by this Act, the power to take or appropriate property for the use of the United States as provided by sections 4624 and 4625 of the Revised Statutes (Title 34, U. S. C., secs. 1140, 1141) may be exercised by the War Shipping Administration with the approval of the Secretary of the Navy or his designee, or by such other officers or agencies as the President may designate. (Aug. 18, 1942, ch. 553, § 4, 56 Stat. 746.)

§ 825. Special prize commissioners; appointment; qualifications; powers and duties.

The district courts are authorized to appoint special prize commissioners to exercise abroad in cases arising under this Act the duties prescribed for such commissioners. Said courts may appoint such number of such special commissioners, and having such qualifications, as said courts may deem proper, without regard for the requirements of section 4621 of the Revised Statutes, as amended (U. S. C., Title 34, sec. 1137), except that for each case arising under the jurisdiction conferred by this Act there shall be at least one special commissioner who shall be a naval officer, active or retired, approved by the Secretary of the Navy, who shall receive no other compensation than his pay in the Navy, and who shall protect the interests of the Department of the Navy in the prize property. Said courts may confer on such special commissioners such additional powers and duties, to be performed abroad or in the United States, as they may deem necessary or proper for carrying out the purposes of this Act. (Aug. 18, 1942, ch. 553, § 5, 56 Stat. 746.)

§ 826. Rules governing jurisdiction; construction with other laws relating to prizes.

The district courts may adopt such rules to govern the exercise of the jurisdiction conferred by this Act as they may deem necessary or proper for carrying out the purposes thereof. All provisions of law relating to capture as prize or to the taking or appropriation of captures for the use of the United States, to the extent that such provisions are consistent with the provisions of this Act, shall be applicable in the exercise of the jurisdiction herein conferred. (Aug. 18, 1942, ch. 553, § 6, 56 Stat. 747.)

§ 827. Reciprocal privileges and jurisdiction of cobelligerents.

A cobelligerent of the United States which consents to the exercise of the jurisdiction herein conferred with respect to prizes of the United States brought into its territorial waters and to the taking or appropriation of such prizes within its territorial waters for the use of the United States shall be accorded, upon proclamation by the President of the United States, like privileges with respect to prizes captured under authority of such cobelligerent and brought into the territorial waters of the United States or taken or appropriated in the territorial waters of the United States for the use of such cobelligerent. Reciprocal recognition and full faith and credit shall be given to the jurisdiction acquired by courts of a cobelligerent hereunder and to all proceedings had or judgments rendered in exercise of such jurisdiction. (Aug. 18, 1942, ch. 553, § 7, 56 Stat. 747.)

§ 828. Effect on jurisdiction under other laws.

Nothing in this Act shall be construed to impair or diminish the jurisdiction of any court of the United States under any other provisions of law, but the provisions of this Act shall be in addition thereto. (Aug. 18, 1942, ch. 553, § 8, 56 Stat. 747.)

ACT OF OCTOBER 14, 1942

ACT OCT. 14, 1942, CH. 603, 56 STAT. 786

§ 831. Travel allowances, etc., for dependents of personnel of Navy, Marine Corps, and Coast Guard incident to secret orders.

Officers and enlisted men of the Navy, Marine Corps, and Coast Guard, and the reserve components thereof when on active duty, of grades entitling them to transportation of dependents and household effects on change of stations, ordered to or from duty under secret or confidential orders or orders from

which the names or locations of the ships or stations involved are omitted for reasons of security shall, upon application of such personnel or their dependents, be entitled to transportation for their dependents and household effects, including packing, crating, and unpacking thereof, from their stations or places of storage in the United States to any other points in the United States, and from such points to new stations in the United States to which such personnel may be subsequently ordered for duty, under such regulations as the Secretary of the Navy may prescribe: *Provided*, That the wives of such personnel, or such other responsible persons as may be designated by the officials named in the next following proviso, may execute such certificates as may be required and which are filed with, and relate to, vouchers in connection with the transportation of dependents or household effects: *Provided further*, That in lieu of copies of orders to or from duty under secret or confidential orders or orders from which the names or locations of the ships or stations involved are omitted for reasons of security, a certification of the Chief of Naval Personnel, Commandant of the Marine Corps, Commandant of the Coast Guard, or such subordinates as they may designate, that the personnel concerned have been so ordered shall constitute authority for the payment of mileage and for the transportation of dependents and household effects authorized herein, and any certificate or certification authorized by this Act shall be final and conclusive upon the accounting officers of the Government: *And provided further*, That under such regulations as the Secretary of the Navy may prescribe, claims for reimbursement may be submitted by and payments made to personnel concerned or their dependents for any authorized travel performed by dependents at their own expense. (Oct. 14, 1942, ch. 603, § 1, 56 Stat. 786.)

EFFECTIVE DATE

Section was made effective Oct. 1, 1940, by section 833 of this appendix.

CROSS REFERENCES

Travel allowance for dependents of personnel of the Army of the United States, see section 764 of this appendix.

§ 832. Application of Act to Coast and Geodetic Survey.

The provisions of this Act shall apply to personnel of the Coast and Geodetic Survey in like manner and to the same extent as to personnel of the Navy under such regulations as the Secretary of Commerce may prescribe: *Provided*, That the duties and obligations imposed by this Act upon the Chief of Naval Personnel in respect to personnel of the Navy shall devolve upon the Director of the Coast and Geodetic Survey in respect to personnel of the Coast and Geodetic Survey. (Oct. 14, 1942, ch. 603, § 3, 56 Stat. 786.)

EFFECTIVE DATE

Section was made effective Oct. 1, 1940, by section 833 of this appendix.

§ 833. Effective date; termination of Act.

This Act shall be effective from October 1, 1940, and shall remain in force during the continuance of the present war and for six months after the termination of the war, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate. (Oct. 14, 1942, ch. 603, § 2, 56 Stat. 786.)

ACT OF OCT. 26, 1942

ACT OCT. 26, 1942, CH. 624, 56 STAT. 987

§ 836. Certificates in connection with pay and allowance accounts of civilian and military personnel of War and Navy Departments.

During the existence of the present war in which the United States is engaged, and during the six months immediately following the termination of such war, certificates of officers of the Army, Navy, Marine Corps, and Coast Guard of the United States, executed on and after December 8, 1941, attesting to the existence of the stated facts, and which are filed with and relate to vouchers and papers involving pay and allowances of civilian and military personnel under the jurisdiction of the War or Navy Departments, shall be accepted as supporting such payments so far as said facts are concerned without the necessity of any other supporting evidence or certificates: *Provided*, That the Secretary of War or the Secretary of the Navy may prescribe the places where and the classes of pay and allowance accounts to which the above authority of law may be made applicable. (Oct. 26, 1942, ch. 624, 56 Stat. 987.)

ACT OF DECEMBER 1, 1942

ACT DEC. 1, 1942, CH. 651, 56 STAT. 1024

§ 841. Transportation for personnel of War and Navy Departments, Maritime Commission, and private plants engaged in war production; equipment; rates of fares; determination of need; War Production Board's authority; vessels chartered.

Whenever during the continuance of the present war the Secretary of War, the Secretary of the Navy, or the Chairman of the Maritime Commission shall determine that the effective conduct of the affairs of his department or agency in connection with the prosecution of war requires assured and adequate transportation facilities to and from their places of employment for personnel attached to or employed by such department or agency, including personnel attached to or employed by private plants engaged in the manufacture of war material, he is hereby authorized in the absence of adequate private or other facilities to provide such transportation, by motor vehicle or water carrier, subject, however, to the following provisions and conditions:

1. The equipment required to provide such transportation facilities may be either purchased, leased, or chartered for operation by the War Department, the Navy Department, or the Maritime Commission, and when so obtained may be maintained and operated either by enlisted personnel, civil employees of the War Department, the Navy Department, or the Maritime Commission, or by private personnel under contract with such departments or agency. Equipment so obtained may also be leased or chartered to private or public carriers for operation under such

terms and conditions as the Secretary of War, the Secretary of the Navy, or the Chairman of the Maritime Commission, or such official within their respective departments or agency as they may designate, shall determine necessary and advisable under the existing circumstances: *Provided,* That any equipment purchased, leased or operated by authority of this Act shall have a seating capacity of twelve or more passengers.

2. That in each case where transportation facilities are provided hereunder, reasonable rates of fare for the service furnished shall be established and charged under such regulations as the Secretary of War, the Secretary of the Navy, or the Chairman of the Maritime Commission shall prescribe; the receipts from such fares, and the proceeds from the leasing or chartering of any equipment as provided in the foregoing paragraph, shall be accounted for in accordance with such accounting procedure as the Secretary of War, the Secretary of the Navy, or the Chairman of the Maritime Commission, respectively, may prescribe, and shall be deposited in the Treasury of the United States to the credit of Miscellaneous Receipts, except that in the case of the Maritime Commission such receipts and proceeds shall be deposited in its construction fund in accord with the Merchant Marine Act of 1936, as amended (sections 1101 et seq. of Title 46), and other applicable provisions of law: *Provided,* That appropriations for the Military Establishment and the Maritime Commission may be used to carry into effect the provisions of this Act.

3. The facilities and service authorized hereunder shall be utilized only for the transportation of personnel heretofore enumerated and for the purpose heretofore stated, under such rules and regulations as may be prescribed by authority of the Secretary of War, the Secretary of the Navy, or the Chairman of the Maritime Commission: *Provided, however,* That where the equipment and facilities herein provided for are pooled under lease or charter agreements, the reciprocal use of Government-owned and private-owned equipment shall be deemed to be within the intent of this paragraph.

4. The authority herein granted the Secretary of War, the Secretary of the Navy, and the Chairman of the Maritime Commission shall be exercised in each case only after a determination by the Office of Defense Transportation that existing private and other facilities are not and cannot be rendered adequate by other means, and that its exercise will result in the most efficient method of supplying transportation to the personnel concerned and a utilization of transportation facilities consistent with the plans, policies, and programs of the Office of Defense Transportation.

5. Nothing in this Act shall be construed to modify or limit in any manner the authority vested in the Chairman of the War Production Board by any Executive order or Act of Congress. All vessels purchased, leased, or chartered under this Act shall be procured by or through the War Shipping Administration to the full extent of the authority and jurisdiction of the War Shipping Administration. (Dec. 1, 1942, ch. 651, § 1, 56 Stat. 1024.)

§ 842. Same; reports.

It shall be the duty of the Secretary of War, the Secretary of the Navy, and the Chairman of the Maritime Commission, respectively, to file with the Congress, within sixty days after the end of the fiscal year, a summarized report of the exercise of the authority herein granted, which report shall include (1) location, nature, and size of the plant for which transportation facilities were provided; (2) type, amount, and original cost of equipment furnished; (3) outline of lease or charter for rented or reciprocally used equipment with total costs for period of use or operation; and (4) citation of authority of the Office of Defense Transportation under which exercised. (Dec. 1, 1942, ch. 651, § 2, 56 Stat. 1025.)

ACT OF DECEMBER 5, 1942

ACT DEC. 5, 1942, CH. 680, 56 STAT. 1041

§ 846. Free entry for gifts from members of armed forces on duty abroad.

Under such regulations as the Secretary of the Treasury shall prescribe so much of any shipment as does not exceed $50 in value shall be admitted into the United States or its Territories or possessions free of all customs duties, charges, or exactions, or internal-revenue taxes imposed upon or by reason of importation, if there is filed in connection with the entry satisfactory evidence that the articles for which free entry is claimed are bona fide gifts from a member of the armed forces of the United States on duty outside the continental limits of the United States. (Dec. 5, 1942, ch. 680, § 1, 56 Stat. 1041.)

REGULATIONS GOVERNING FREE ENTRY OF GIFTS FOR MEMBERS OF ARMED FORCES

T. D. 50785, Dec. 14, 1942, 7 F. R. 10516, provided in part:

"The following regulations are hereby prescribed pursuant to the provisions of the foregoing Act: [sections 846, 847]

"§ 8.61a *Bona fide gifts from a member of the armed forces of the United States.* (a) Under Public Law 790, approved December 5, 1942, collectors of customs shall accord entry free of duty, internal-revenue taxes, and customs charges and exactions to bona fide gifts from members of the armed forces of the United States on duty outside the continental limits of the United States to the extent of $50 in value in any shipment.

"(b) Satisfactory evidence that articles are bona fide gifts from a member of the armed forces of the United States on duty outside the continental United States will have been filed in connection with the entry within the meaning of Public Law 790 if:

"(1) The shipment is accompanied by a declaration or other evidence establishing such facts, or,

"(2) In cases where the declaration or other evidence mentioned in (b) (1) does not accompany the shipment, the consignee or addressee of the shipment files in connection with the entry such a declaration or a certificate in the following form:

"I certify that the following-described articles_____

are bona fide gifts from_____
a member of the armed forces of the United States, to_____

(Consignee or addressee)

or if:

"(3) The collector of customs finds from the facts and circumstances that the articles are entitled to free entry

under Public Law 790, and makes an appropriate notation of his findings on the entry.

"(c) The certificate provided for in (b) (2) need not be verified unless, in the opinion of the collector, special circumstances necessitate that the certificate be under oath.

"(d) The entry requirements prescribed in the Tariff Act of 1930, as amended, or the Customs Regulations of 1937, as amended, are applicable to articles entitled to free entry under Public Law 790.

"(e) Customs invoices, including the invoices provided for in article 367, Customs Regulations of 1937 (J. R. 9a and 9b), shall not be required for shipments accorded free entry under Public Law 790, in whole or in part; nor shall the customs declarations or the statements of value provided for in article 367 (J. R. 9a and 9b) be required for such shipments.

"(f) Free entry shall be accorded under the act to articles entered, or withdrawn from warehouse, for consumption on and after December 6, 1942, and before the expiration of six months after the termination of hostilities as determined by proclamation of the President or by concurrent resolution of the Congress. (Act of December 5, 1942, Pub. Law 790, 77th Cong.)"

§ 847. Same; effective date; termination.

This Act shall be effective with respect to articles entered for consumption or withdrawn from warehouse for consumption on or after the day following the date of its enactment and before the expiration of six months after the termination of hostilities as determined by proclamation of the President, or by concurrent resolution of the Congress. (Dec. 5, 1942, ch. 680, § 2, 56 Stat. 1041.)

EMERGENCY PRICE CONTROL ACT OF 1942 (New)

ACT JAN. 30, 1942, CH. 26, 56 STAT. 23

TITLE I.—GENERAL PROVISIONS AND AUTHORITY

Sec.
901. Purposes; time limit; applicability.
902. Prices, rents, and market and renting practices.
903. Agricultural commodities.
904. Prohibitions.
905. Voluntary agreements.

TITLE II.—ADMINISTRATION AND ENFORCEMENT

921. Administration.
922. Investigations; records; reports.
923. Procedure.
924. Review—Rules of Court.
925. Enforcement.
926. Saving provisions.

TITLE III.—MISCELLANEOUS

941. Quarterly report.
942. Definitions.
943. Separability.
944. Appropriations authorized.
945. Application of existing law.
946. Short title.

TITLE I.—GENERAL PROVISIONS AND AUTHORITY

§ 901. Purposes; time limit; applicability.

(a) It is hereby declared to be in the interest of the national defense and security and necessary to the effective prosecution of the present war, and the purposes of this Act are, to stabilize prices and to prevent speculative, unwarranted, and abnormal increases in prices and rents; to eliminate and prevent profiteering, hoarding, manipulation, speculation, and other disruptive practices resulting from abnormal market conditions or scarcities caused by or contributing to the national emergency; to assure that defense appropriations are not dissipated by excessive prices; to protect persons with relatively fixed and limited incomes, consumers, wage earners, investors, and persons dependent on life insurance, annuities, and pensions, from undue impairment of their standard of living; to prevent hardships to persons engaged in business, to schools, universities, and other institutions, and to the Federal, State, and local governments, which would result from abnormal increases in prices; to assist in securing adequate production of commodities and facilities; to prevent a post emergency collapse of values; to stabilize agricultural prices in the manner provided in section 3 (section 903 of this appendix); and to permit voluntary cooperation between the Government and producers, processors, and others to accomplish the aforesaid purposes. It shall be the policy of those departments and agencies of the Government dealing with wages (including the Department of Labor and its various bureaus, the War Department, the Navy Department, the War Production Board, the National Labor Relations Board, the National Mediation Board, the National War Labor Board, and others heretofore or hereafter created), within the limits of their authority and jurisdiction, to work toward a stabilization of prices, fair and equitable wages, and cost of production.

(b) The provisions of this Act, and all regulations, orders, price schedules, and requirements thereunder, shall terminate on June 30, 1944, or upon the date of a proclamation by the President, or upon the date specified in a concurrent resolution by the two Houses of the Congress, declaring that the further continuance of the authority granted by this Act is not necessary in the interest of the national defense and security, whichever date is the earlier; except that as to offenses committed, or rights or liabilities incurred, prior to such termination date, the provisions of this Act and such regulations, orders, price schedules, and requirements shall be treated as still remaining in force for the purpose of sustaining any proper suit, action, or prosecution with respect to any such right, liability, or offense.

(c) The provisions of this Act shall be applicable to the United States, its Territories and possessions, and the District of Columbia. (Jan. 30, 1942, ch. 26, title I, § 1, 56 Stat. 23, as amended Oct. 2, 1942, ch. 578, § 7a, 56 Stat. 767.)

AMENDMENTS

1942—Subsec. (b) was amended by act Oct. 2, 1942, cited to text, which substituted "June 30, 1944" for "June 30, 1943". Termination of said act Oct. 2, 1942, see section 966 of this appendix.

EX. ORD. NO. 9250. PROVIDING FOR THE STABILIZING OF THE NATIONAL ECONOMY

Ex. Ord. No. 9250, Oct. 3, 1942, 7 F. R. 7871, provided: By virtue of the authority vested in me by the Constitution and the Statutes, and particularly by the Act of October 2, 1942 (sections 961–971 of this appendix), entitled "An Act to Amend the Emergency Price Control Act of 1942, to Aid in Preventing Inflation, and for Other Purposes", as President of the United States and Commander in Chief of the Army and Navy, and in order to

control so far as possible the inflationary tendencies and the vast dislocations attendant thereon which threaten our military effort and our domestic economic structure, and for the more effective prosecution of the war, it is hereby ordered as follows:

TITLE I.—ESTABLISHMENT OF AN OFFICE OF ECONOMIC STABILIZATION

1. There is established in the Office for Emergency Management of the Executive Office of the President an Office of Economic Stabilization at the head of which shall be an Economic Stabilization Director (hereinafter referred to as the Director).

2. There is established in the Office of Economic Stabilization an Economic Stabilization Board with which the Director shall advise and consult. The Board shall consist of the Secretary of the Treasury, the Secretary of Agriculture, the Secretary of Commerce, the Secretary of Labor, the Chairman of the Board of Governors of the Federal Reserve System, the Director of the Bureau of the Budget, the Price Administrator, the Chairman of the National War Labor Board, and two representatives each of labor, management, and farmers to be appointed by the President. The Director may invite for consultation the head of any other department or agency. The Director shall serve as Chairman of the Board.

3. The Director, with the approval of the President, shall formulate and develop a comprehensive national economic policy relating to the control of civilian purchasing power, prices, rents, wages, salaries, profits, rationing, subsidies, and all related matters—all for the purpose of preventing avoidable increases in the cost of living, cooperating in minimizing the unnecessary migration of labor from one business, industry, or region to another, and facilitating the prosecution of the war. To give effect to this comprehensive national economic policy the Director shall have power to issue directives on policy to the Federal departments and agencies concerned.

4. The guiding policy of the Director and of all departments and agencies of the Government shall be to stabilize the cost of living in accordance with the Act of October 2, 1942 (sections 961–971 of this appendix); and it shall be the duty and responsibility of the Director and of all departments and agencies of the Government to cooperate in the execution of such administrative programs and in the development of such legislative programs as may be necessary to that end. The administration of activities related to the national economic policy shall remain with the departments and agencies now responsible for such activities, but such administration shall conform to the directives on policy issued by the Director.

TITLE II.—WAGE AND SALARY STABILIZATION POLICY

1. No increases in wage rates, granted as a result of voluntary agreement, collective bargaining, conciliation, arbitration, or otherwise, and no decreases in wage rates, shall be authorized unless notice of such increases or decreases shall have been filed with the National War Labor Board, and unless the National War Labor Board has approved such increases or decreases.

2. The National War Labor Board shall not approve any increase in the wage rates prevailing on September 15, 1942, unless such increase is necessary to correct maladjustments or inequalities, to eliminate substandards of living, to correct gross inequities, or to aid in the effective prosecution of the war.

Provided, however, that where the National War Labor Board or the Price Administrator shall have reason to believe that a proposed wage increase will require a change in the price ceiling of the commodity or service involved, such proposed increase, if approved by the National War Labor Board, shall become effective only if also approved by the Director.

3. The National War Labor Board shall not approve a decrease in the wages for any particular work below the highest wages paid therefor between January 1, 1942 and September 15, 1942, unless to correct gross inequities and to aid in the effective prosecution of the war.

4. The National War Labor Board shall, by general regulation, make such exemptions from the provisions of this title in the case of small total wage increases or decreases as it deems necessary for the effective administration of this Order.

5. No increases in salaries now in excess of $5,000 per year (except in instances in which an individual has been assigned to more difficult or responsible work), shall be granted until otherwise determined by the Director.

6. No decrease shall be made in the salary for any particular work below the highest salary paid therefore between January 1, 1942 and September 15, 1942 unless to correct gross inequities and to aid in the effective prosecution of the war.

7. In order to correct gross inequities and to provide for greater equality in contributing to the war effort, the Director is authorized to take the necessary action, and to issue the appropriate regulations, so that, insofar as practicable, no salary shall be authorized under Title III, Section 4 (of this Order) to the extent that it exceeds $25,000 after the payment of taxes allocable to the sum in excess of $25,000: *Provided, however,* that such regulations shall make due allowance for the payment of life insurance premiums on policies heretofore issued, and required payments on fixed obligations heretofore incurred, and shall make provision to prevent undue hardship.

8. The policy of the Federal Government, as established in Executive Order No. 9017 of January 12, 1942, to encourage free collective bargaining between employers and employees is reaffirmed and continued.

9. Insofar as the provisions of Clause (1) of section 302 (c) of the Emergency Price Control Act of 1942 (section 942 (c) of this appendix) are inconsistent with this Order, they are hereby suspended.

TITLE III.—ADMINISTRATION OF WAGE AND SALARY POLICY

1. Except as modified by this Order, the National War Labor Board shall continue to perform the powers, functions, and duties conferred upon it by Executive Order No. 9017, and the functions of said Board are hereby extended to cover all industries and all employees. The National War Labor Board shall continue to follow the procedures specified in said Executive Order.

2. The National War Labor Board shall constitute the agency of the Federal Government authorized to carry out the wage policies stated in this Order, or the directives on policy issued by the Director under this Order. The National War Labor Board is further authorized to issue such rules and regulations as may be necessary for the speedy determination of the propriety of any wage increases or decreases in accordance with this Order, and to avail itself of the services and facilities of such State and Federal departments and agencies as, in the discretion of the National War Labor Board, may be of assistance to the Board.

3. No provision with respect to wages contained in any labor agreement between employers and employees (including the Shipbuilding Stabilization Agreements as amended on May 16, 1942, and the Wage Stabilization Agreement of the Building Construction Industry arrived at May 22, 1942) which is inconsistent with the policy herein enunciated or hereafter formulated by the Director shall be enforced except with the approval of the National War Labor Board within the provisions of this Order. The National War Labor Board shall permit the Shipbuilding Stabilization Committee and the Wage Adjustment Board for the Building Construction Industry, both of which are provided for in the foregoing agreements, to continue to perform their functions therein set forth, except insofar as any of them is inconsistent with the terms of this Order.

4. In order to effectuate the purposes and provisions of this Order and the Act of October 2, 1942 (sections 961–971 of this appendix), any wage or salary payment made in contravention thereof shall be disregarded by the Executive Departments and other governmental agencies in determining the costs or expenses of any employer for the purpose of any law or regulation, including the Emergency Price Control Act of 1942 (sections 901–946 of this appendix) or any maximum price regulation thereof, or for the purpose of calculating deductions under the Revenue Laws of the United States or for the purpose of deter-

mining costs or expenses under any contract made by or on behalf of the Government of the United States.

TITLE IV.—PRICES OF AGRICULTURAL COMMODITIES

1. The prices of agricultural commodities and of commodities manufactured or processed in whole or substantial part from any agricultural commodity shall be stabilized, so far as practicable, on the basis of levels which existed on September 15, 1942 and in compliance with the Act of October 2, 1942 (sections 961–971 of this appendix).

2. In establishing, maintaining or adjusting maximum prices for agricultural commodities or for commodities processed or manufactured in whole or in substantial part from any agricultural commodity, appropriate deductions shall be made from parity price or comparable price for payments made under the Soil Conservation and Domestic Allotment Act, as amended, parity payments made under the Agricultural Adjustment Act of 1938, as amended, and governmental subsidies.

3. Subject to the directives on policy of the Director, the price of agricultural commodities shall be established or maintained or adjusted jointly by the Secretary of Agriculture and the Price Administrator; and any disagreement between them shall be resolved by the Director. The price of any commodity manufactured or processed in whole or in substantial part from an agricultural commodity shall be established or maintained or adjusted by the Price Administrator, in the same administrative manner provided for under the Emergency Price Control Act of 1942 (sections 901–946 of this appendix).

4. The provisions of sections 3 (a) and 3 (c) of the Emergency Price Control Act of 1942 (section 903 (a), (c) of this appendix) are hereby suspended to the extent that such provisions are inconsistent with any or all prices established under this Order for agricultural commodities, or commodities manufactured or processed in whole or in substantial part from an agricultural commodity.

TITLE V.—PROFITS AND SUBSIDIES

1. The Price Administrator in fixing, reducing, or increasing prices, shall determine price ceilings in such a manner that profits are prevented which in his judgment are unreasonable or exorbitant.

2. The Director may direct any Federal department or agency including, but not limited to, the Department of Agriculture (including the Commodity Credit Corporation and the Surplus Marketing Administration), the Department of Commerce, the Reconstruction Finance Corporation, and other corporations organized pursuant to Section 5d of the Reconstruction Finance Corporation Act, as amended (sections 606b, 609j of Title 15), to use its authority to subsidize and to purchase for resale, if such measures are necessary to insure the maximum necessary production and distribution of any commodity, or to maintain ceiling prices, or to prevent a price rise inconsistent with the purposes of this Order.

TITLE VI.—GENERAL PROVISIONS

1. Nothing in this Order shall be construed as affecting the present operation of the Fair Labor Standards Act (section 201 et seq. of Title 29), the National Labor Relations Act (section 151 et seq. of Title 29), the Walsh-Healey Act (sections 35–45 of Title 41), the Davis-Bacon Act (section 276a of Title 40), or the adjustment procedure of the Railway Labor Act (section 181 et seq. of Title 45).

2. Salaries and wages under this Order shall include all forms of direct or indirect remuneration to an employee or officer for work or personal services performed for an employer or corporation, including but not limited to, bonuses, additional compensation, gifts, commissions, fees, and any other remuneration in any form or medium whatsoever (excluding insurance and pension benefits in a reasonable amount as determined by the Director); but for the purpose of determining wages or salaries for any period prior to September 16, 1942, such additional compensation shall be taken into account only in cases where it has been customarily paid by employers to their employees. "Salaries" as used in this Order means remuneration for personal services regularly paid on a weekly, monthly or annual basis.

3. The Director shall, so far as possible, utilize the information, data, and staff services of other Federal departments and agencies which have activities or functions related to national economic policy. All such Federal departments and agencies shall supply available information, data, and services required by the Director in discharging his responsibilities.

4. The Director shall be the agency to receive notice of any increase in the rates or charges of common carriers or other public utilities as provided in the aforesaid Act of October 2, 1942 (sections 961–971 of this appendix).

5. The Director may perform the functions and duties, and exercise the powers, authority, and discretion conferred upon him by this Order through such officials or agencies, and in such manner, as he may determine. The decision of the Director as to such delegation and the manner of exercise thereof shall be final.

6. The Director, if he deems it necessary, may direct that any policy formulated under this Order shall be enforced by any other department or agency under any other power or authority which may be provided by any of the laws of the United States.

7. The Director, who shall be appointed by the President, shall receive such compensation as the President shall provide, and within the limits of funds which may be made available, may employ necessary personnel and make provision for supplies, facilities and services necessary to discharge his responsibilities.

§ 902. Prices, rents, and market and renting practices.

(a) Whenever in the judgment of the Price Administrator (provided for in section 201 (section 921 of this appendix)) the price or prices of a commodity or commodities have risen or threaten to rise to an extent or in a manner inconsistent with the purposes of this Act, he may by regulation or order establish such maximum price or maximum prices as in his judgment will be generally fair and equitable and will effectuate the purposes of this Act. So far as practicable, in establishing any maximum price, the Administrator shall ascertain and give due consideration to the prices prevailing between October 1 and October 15, 1941 (or if, in the case of any commodity, there are no prevailing prices between such dates, or the prevailing prices between such dates are not generally representative because of abnormal or seasonal market conditions or other cause, then to the prices prevailing during the nearest two-week period in which, in the judgment of the Administrator, the prices for such commodity are generally representative), for the commodity or commodities included under such regulation or order, and shall make adjustments for such relevant factors as he may determine and deem to be of general applicability, including the following: Speculative fluctuations, general increases or decreases in costs of production, distribution, and transportation, and general increases or decreases in profits earned by sellers of the commodity or commodities, during and subsequent to the year ended October 1, 1941. Every regulation or order issued under the foregoing provisions of this subsection shall be accompanied by a statement of the considerations involved in the issuance of such regulation or order. As used in the foregoing provisions of this subsection, the term "regulation or order" means a regulation or order of general applicability and effect. Before issuing any regulation or order under the foregoing provisions of this subsection, the Administrator shall, so

far as practicable, advise and consult with representative members of the industry which will be affected by such regulation or order. In the case of any commodity for which a maximum price has been established, the Administrator shall, at the request of any substantial portion of the industry subject to such maximum price, regulation, or order of the Administrator, appoint an industry advisory committee, or committees, either national or regional or both, consisting of such number of representatives of the industry as may be necessary in order to constitute a committee truly representative of the industry, or of the industry in such region, as the case may be. The committee shall select a chairman from among its members, and shall meet at the call of the chairman. The Administrator shall from time to time, at the request of the committee, advise and consult with the committee with respect to the regulation or order, and with respect to the form thereof, and classifications, differentiations, and adjustments therein. The committee may make such recommendations to the Administrator as it deems advisable. Whenever in the judgment of the Administrator such action is necessary or proper in order to effectuate the purposes of this Act, he may, without regard to the foregoing provisions of this subsection, issue temporary regulations or orders establishing as a maximum price or maximum prices the price or prices prevailing with respect to any commodity or commodities within five days prior to the date of issuance of such temporary regulations or orders; but any such temporary regulation or order shall be effective for not more than sixty days, and may be replaced by a regulation or order issued under the foregoing provisions of this subsection.

(b) Whenever in the judgment of the Administrator such action is necessary or proper in order to effectuate the purposes of this Act, he shall issue a declaration setting forth the necessity for, and recommendations with reference to, the stabilization or reduction of rents for any defense-area housing accommodations within a particular defense-rental area. If within sixty days after the issuance of any such recommendations rents for any such accommodations within such defense-rental area have not in the judgment of the Administrator been stabilized or reduced by State or local regulation, or otherwise, in accordance with the recommendations, the Administrator may by regulation or order establish such maximum rent or maximum rents for such accommodations as in his judgment will be generally fair and equitable and will effectuate the purposes of this Act. So far as practicable, in establishing any maximum rent for any defense-area housing accommodations, the Administrator shall ascertain and give due consideration to the rents prevailing for such accommodations, or comparable accommodations, on or about April 1, 1941 (or if, prior or subsequent to April 1, 1941, defense activities shall have resulted or threatened to result in increases in rents for housing accommodations in such area inconsistent with the purposes of this Act, then on or about a date (not earlier than April 1, 1940), which in the judgment of the Administrator, does not reflect such increases), and he shall make adjustments for such relevant factors as he may determine and deem to be of general applicability in respect of such accommodations, including increases or decreases in property taxes and other costs. In designating defense-rental areas, in prescribing regulations and orders establishing maximum rents for such accommodations, and in selecting persons to administer such regulations and orders, the Administrator shall, to such extent as he determines to be practicable, consider any recommendations which may be made by State and local officials concerned with housing or rental conditions in any defense-rental area.

(c) Any regulation or order under this section may be established in such form and manner, may contain such classifications and differentiations, and may provide for such adjustments in reasonable exceptions, as in the judgment of the Administrator are necessary or proper in order to effectuate the purposes of this Act. Any regulation or order under this section which establishes a maximum price or maximum rent may provide for a maximum price or maximum rent below the price or prices prevailing for the commodity or commodities, or below the rent or rents prevailing for the defense-area housing accommodations, at the time of the issuance of such regulation or order.

(d) Whenever in the judgment of the Administrator such action is necessary or proper in order to effectuate the purposes of this Act, he may, by regulation or order, regulate or prohibit speculative or manipulative practices (including practices relating to changes in form or quality) or hoarding, in connection with any commodity, and speculative or manipulative practices or renting or leasing practices (including practices relating to recovery of the possession) in connection with any defense-area housing accommodations, which in his judgment are equivalent to or are likely to result in price or rent increases, as the case may be, inconsistent with the purposes of this Act.

(e) Whenever the Administrator determines that the maximum necessary production of any commodity is not being obtained or may not be obtained during the ensuing year, he may, on behalf of the United States, without regard to the provisions of law requiring competitive bidding, buy or sell at public or private sale, or store or use, such commodity in such quantities and in such manner and upon such terms and conditions as he determines to be necessary to obtain the maximum necessary production thereof or otherwise to supply the demand therefor, or make subsidy payments to domestic producers of such commodity in such amounts and in such manner and upon such terms and conditions as he determines to be necessary to obtain the maximum necessary production thereof: *Provided*, That in the case of any commodity which has heretofore or may hereafter be defined as a strategic or critical material by the President pursuant to section 5d of the Reconstruction Finance Corporation Act, as amended (Title 15, §§ 606b, 609j), such determinations shall be made by the Federal Loan Administrator, with the approval of the Presi-

dent, and, notwithstanding any other provision of this Act or of any existing law, such commodity may be bought or sold, or stored or used, and such subsidy payments to domestic producers thereof may be paid, only by corporations created or organized pursuant to such section 5d (Title 15, §§ 606b, 609j); except that in the case of the sale of any commodity by any such corporation, the sale price therefor shall not exceed any maximum price established pursuant to subsection (a) of this section which is applicable to such commodity at the time of sale or delivery, but such sale price may be below such maximum price or below the purchase price of such commodity, and the Administrator may make recommendations with respect to the buying or selling, or storage or use, of any such commodity. In any case in which a commodity is domestically produced, the powers granted to the Administrator by this subsection shall be exercised with respect to importations of such commodity only to the extent that, in the judgment of the Administrator, the domestic production of the commodity is not sufficient to satisfy the demand therefor. Nothing in this section shall be construed to modify, suspend, amend, or supersede any provision of the Tariff Act of 1930, as amended (see Tables, Act June 17, 1930, ch. 497, 46 Stat. 590), and nothing in this section, or in any existing law, shall be construed to authorize any sale or other disposition of any agricultural commodity contrary to the provisions of the Agricultural Adjustment Act of 1938, as amended (Title 7, §§ 1281–1407; Title 16, §§ 590h, 590o), or to authorize the Administrator to prohibit trading in any agricultural commodity for future delivery if such trading is subject to the provisions of the Commodity Exchange Act, as amended (Title 7, § 1 et seq.).

(f) No power conferred by this section shall be construed to authorize any action contrary to the provisions and purposes of section 3 (section 903 of this Appendix), and no agricultural commodity shall be sold within the United States pursuant to the provisions of this section by any governmental agency at a price below the price limitations imposed by section 3 (a) of this Act (section 903 (a) of this appendix) with respect to such commodity.

(g) Regulations, orders, and requirements under this Act may contain such provisions as the Administrator deems necessary to prevent the circumvention or evasion thereof.

(h) The powers granted in this section shall not be used or made to operate to compel changes in the business practices, cost practices or methods, or means or aids to distribution, established in any industry, except to prevent circumvention or evasion of any regulation, order, price schedule, or requirement under this Act.

(i) No maximum price shall be established for any fishery commodity below the average price of such commodity in the year 1941. (Jan. 30, 1942, ch. 26, title I, § 2, 56 Stat. 24.)

§ 903. Agricultural commodities.

(a) No maximum price shall be established or maintained for any agricultural commodity below the highest of any of the following prices, as determined and published by the Secretary of Agriculture: (1) 110 per centum of the parity price for such commodity, adjusted by the Secretary of Agriculture for grade, location, and seasonal differentials, or, in case a comparable price has been determined for such commodity under subsection (b), 110 per centum of such comparable price, adjusted in the same manner, in lieu of 110 per centum of the parity price so adjusted; (2) the market price prevailing for such commodity on October 1, 1941; (3) the market price prevailing for such commodity on December 15, 1941; or (4) the average price for such commodity during the period July 1, 1919, to June 30, 1929.

(b) For the purposes of this Act, parity prices shall be determined and published by the Secretary of Agriculture as authorized by law. In the case of any agricultural commodity other than the basic crops corn, wheat, cotton, rice, tobacco, and peanuts, the Secretary shall determine and publish a comparable price whenever he finds, after investigation and public hearing, that the production and consumption of such commodity has so changed in extent or character since the base period as to result in a price out of line with parity prices for basic commodities.

(c) No maximum price shall be established or maintained for any commodity processed or manufactured in whole or substantial part from any agricultural commodity below a price which will reflect to producers of such agricultural commodity a price for such agricultural commodity equal to the highest price therefor specified in subsection (a).

(d) Nothing contained in this Act shall be construed to modify, repeal, supersede, or affect the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (Title 7, §§ 601, 602, 608a–608c, 608d, 608e, 610, 612, 614, 624, 671–674), or to invalidate any marketing agreement, license, or order, or any provision thereof or amendment thereto, heretofore or hereafter made or issued under the provisions of such Act.

(e) Notwithstanding any other provision of this or any other law, no action shall be taken under this Act by the Administrator or any other person with respect to any agricultural commodity without the prior approval of the Secretary of Agriculture; except that the Administrator may take such action as may be necessary under section 202 and section 205 (a) and (b) (sections 922 and 925 (a), (b), of this appendix) to enforce compliance with any regulation, order, price schedule or other requirement with respect to an agricultural commodity which has been previously approved by the Secretary of Agriculture.

(f) No provision of this Act or of any existing law shall be construed to authorize any action contrary to the provisions and purposes of this section. (Jan. 30, 1942, ch. 26, title I, § 3, 56 Stat. 27.)

INCONSISTENT LAWS

Provisions of this section insofar as they are inconsistent with provisions of Ex. Ord. No. 9250, Oct. 3, 1942, set out under section 901 of this appendix, are suspended by paragraph 4 of title IV of said order.

SUSPENSION OF SUBSECS. (A), (C)

Suspension of subsecs. (a) and (c) by President, see section 962 of this appendix.

§ 904. Prohibitions.

(a) It shall be unlawful, regardless of any contract, agreement, lease, or other obligation heretofore or hereafter entered into, for any person to sell or deliver any commodity, or in the course of trade or business to buy or receive any commodity, or to demand or receive any rent for any defense-area housing accommodations, or otherwise to do or omit to do any act, in violation of any regulation or order under section 2 (section 902 of this appendix), or of any price schedule effective in accordance with the provisions of section 206 (section 926 of this appendix), or of any regulation, order, or requirement under section 202 (b) or section 205 (f) (sections 922 (b) or 925 (f) of this appendix), or to offer, solicit, attempt, or agree to do any of the foregoing.

(b) It shall be unlawful for any person to remove or attempt to remove from any defense-area housing accommodations the tenant or occupant thereof or to refuse to renew the lease or agreement for the use of such accommodations, because such tenant or occupant has taken, or proposes to take, action authorized or required by this Act or any regulation, order, or requirement thereunder.

(c) It shall be unlawful for any officer or employee of the Government, or for any adviser or consultant to the Administrator in his official capacity, to disclose, otherwise than in the course of official duty, any information obtained under this Act, or to use any such information, for personal benefit.

(d) Nothing in this Act shall be construed to require any person to sell any commodity or to offer any accommodations for rent. (Jan. 30, 1942, ch. 26, title I, § 4, 56 Stat. 28.)

§ 905. Voluntary agreements.

In carrying out the provisions of this Act, the Administrator is authorized to confer with producers, processors, manufacturers, retailers, wholesalers, and other groups having to do with commodities, and with representatives and associations thereof, to cooperate with any agency or person, and to enter into voluntary arrangements or agreements with any such persons, groups, or associations relating to the fixing of maximum prices, the issuance of other regulations or orders, or the other purposes of this Act, but no such arrangement or agreement shall modify any regulation, order, or price schedule previously issued which is effective in accordance with the provisions of section 2 or section 206 (section 902 or 926 of this appendix). The Attorney General shall be promptly furnished with a copy of each such arrangement or agreement. (Jan. 30, 1942, ch. 26, title I, § 5, 56 Stat. 28.)

TITLE II.—ADMINISTRATION AND ENFORCEMENT

§ 921. Administration.

(a) There is hereby created an Office of Price Administration, which shall be under the direction of a Price Administrator (referred to in this Act as the "Administrator"). The Administrator shall be appointed by the President, by and with the advice and consent of the Senate, and shall receive compensation at the rate of $12,000 per annum. The Administrator may, subject to the civil-service laws, appoint such employees as he deems necessary in order to carry out his functions and duties under this Act, and shall fix their compensation in accordance with the Classification Act of 1923, as amended (Title 5, §§ 661–673, 674). The Administrator may utilize the services of Federal, State, and local agencies and may utilize and establish such regional, local, or other agencies, and utilize such voluntary and uncompensated services, as may from time to time be needed. Attorneys appointed under this section may appear for and represent the Administrator in any case in any court. In the appointment, selection, classification, and promotion of officers and employees of the Office of Price Administration, no political test or qualification shall be permitted or given consideration, but all such appointments and promotions shall be given and made on the basis of merit and efficiency.

(b) The principal office of the Administrator shall be in the District of Columbia, but he or any duly authorized representative may exercise any or all of his powers in any place. The President is authorized to transfer any of the powers and functions conferred by this Act upon the Office of Price Administration with respect to a particular commodity or commodities to any other department or agency of the Government having other functions relating to such commodity or commodities, and to transfer to the Office of Price Administration any of the powers and functions relating to priorities or rationing conferred by law upon any other department or agency of the Government with respect to any particular commodity or commodities; but, notwithstanding any provision of this or any other law, no powers or functions conferred by law upon the Secretary of Agriculture shall be transferred to the Office of Price Administration or to the Administrator, and no powers or functions conferred by law upon any other department or agency of the Government with respect to any agricultural commodity, except powers and functions relating to priorities or rationing, shall be so transferred.

(c) The Administrator shall have authority to make such expenditures (including expenditures for personal services and rent at the seat of government and elsewhere; for lawbooks and books of reference; and for paper, printing, and binding) as he may deem necessary for the administration and enforcement of this Act. The provisions of section 3709 of the Revised Statutes (Title 41, § 5) shall not apply to the purchase of supplies and services by the Administrator where the aggregate amount involved does not exceed $250.

(d) The Administrator may, from time to time, issue such regulations and orders as he may deem necessary or proper in order to carry out the purposes and provisions of this Act. (Jan. 30, 1942, ch. 26, title II, § 201, 56 Stat. 29.)

§ 922. Investigations; records; reports.

(a) The Administrator is authorized to make such studies and investigations and to obtain such information as he deems necessary or proper to assist him in prescribing any regulation or order under this Act, or in the administration and enforcement of this Act and regulations, orders, and price schedules thereunder.

(b) The Administrator is further authorized, by regulation or order, to require any person who is engaged in the business of dealing with any commodity, or who rents or offers for rent or acts as broker or agent for the rental of any housing accommodations, to furnish any such information under oath or affirmation or otherwise, to make and keep records and other documents, and to make reports, and he may require any such person to permit the inspection and copying of records and other documents, the inspection of inventories, and the inspection of defense-area housing accommodations. The Administrator may administer oaths and affirmations and may, whenever necessary, by subpena require any such person to appear and testify or to appear and produce documents, or both, at any designated place.

(c) For the purpose of obtaining any information under subsection (a), the Administrator may by subpena require any other person to appear and testify or to appear and produce documents, or both, at any designated place.

(d) The production of a person's documents at any place other than his place of business shall not be required under this section in any case in which, prior to the return date specified in the subpena issued with respect thereto, such person either has furnished the Administrator with a copy of such documents (certified by such person under oath to be a true and correct copy), or has entered into a stipulation with the Administrator as to the information contained in such documents.

(e) In case of contumacy by, or refusal to obey a subpena served upon, any person referred to in subsection (c), the district court for any district in which such person is found or resides or transacts business, upon application by the Administrator, shall have jurisdiction to issue an order requiring such person to appear and give testimony or to appear and produce documents, or both; and any failure to obey such order of the court may be punished by such court as a contempt thereof. The provisions of this subsection shall also apply to any person referred to in subsection (b), and shall be in addition to the provisions of section 4 (a) (section 904 (a) of this appendix).

(f) Witnesses subpenaed under this section shall be paid the same fees and mileage as are paid witnesses in the district courts of the United States.

(g) No person shall be excused from complying with any requirements under this section because of his privilege against self-incrimination, but the immunity provisions of the Compulsory Testimony Act of February 11, 1893 (U. S. C., 1934 edition, Title 49, sec. 46), shall apply with respect to any individual who specifically claims such privilege.

(h) The Administrator shall not publish or disclose any information obtained under this Act that such Administrator deems confidential or with reference to which a request for confidential treatment is made by the person furnishing such information, unless he determines that the withholding thereof is contrary to the interest of the national defense and security. (Jan. 30, 1942, ch. 26, title II, § 202, 56 Stat. 30.)

§ 923. Procedure.

(a) Within a period of sixty days after the issuance of any regulation or order under section 2 (section 902 of this appendix), or in the case of a price schedule, within a period of sixty days after the effective date thereof specified in section 206 (section 926 of this appendix), any person subject to any provision of such regulation, order, or price schedule may, in accordance with regulations to be prescribed by the Administrator, file a protest specifically setting forth objections to any such provision and affidavits or other written evidence in support of such objections. At any time after the expiration of such sixty days any persons subject to any provision of such regulation, order, or price schedule may file such a protest based solely on grounds arising after the expiration of such sixty days. Statements in support of any such regulation, order, or price schedule may be received and incorporated in the transcript of the proceedings at such times and in accordance with such regulations as may be prescribed by the Administrator. Within a reasonable time after the filing of any protest under this subsection, but in no event more than thirty days after such filing or ninety days after the issuance of the regulation or order (or in the case of a price schedule, ninety days after the effective date thereof specified in section 206 (section 926 of this appendix)) in respect of which the protest is filed, whichever occurs later, the Administrator shall either grant or deny such protest in whole or in part, notice such protest for hearing, or provide an opportunity to present further evidence in connection therewith. In the event that the Administrator denies any such protest in whole or in part, he shall inform the protestant of the grounds upon which such decision is based, and of any economic data and other facts of which the Administrator has taken official notice.

(b) In the administration of this Act the Administrator may take official notice of economic data and other facts, including facts found by him as a result of action taken under section 202 (section 902 of this appendix).

(c) Any proceedings under this section may be limited by the Administrator to the filing of affidavits, or other written evidence, and the filing of briefs. (Jan. 30, 1942, ch. 26, title II, § 203, 56 Stat. 31.)

§ 924. Review.

(a) Any person who is aggrieved by the denial or partial denial of his protest may, within thirty days

after such denial, file a complaint with the Emergency Court of Appeals, created pursuant to subsection (c), specifying his objections and praying that the regulation, order, or price schedule protested be enjoined or set aside in whole or in part. A copy of such complaint shall forthwith be served on the Administrator, who shall certify and file with such court a transcript of such portions of the proceedings in connection with the protest as are material under the complaint. Such transcript shall include a statement setting forth, so far as practicable, the economic data and other facts of which the Administrator has taken official notice. Upon the filing of such complaint the court shall have exclusive jurisdiction to set aside such regulation, order, or price schedule, in whole or in part, to dismiss the complaint, or to remand the proceeding: *Provided*, That the regulation, order, or price schedule may be modified or rescinded by the Administrator at any time notwithstanding the pendency of such complaint. No objection to such regulation, order, or price schedule, and no evidence in support of any objection thereto, shall be considered by the court, unless such objection shall have been set forth by the complainant in the protest or such evidence shall be contained in the transcript. If application is made to the court by either party for leave to introduce additional evidence which was either offered to the Administrator and not admitted, or which could not reasonably have been offered to the Administrator or included by the Administrator in such proceedings, and the court determines that such evidence should be admitted, the court shall order the evidence to be presented to the Administrator. The Administrator shall promptly receive the same, and such other evidence as he deems necessary or proper, and thereupon he shall certify and file with the court a transcript thereof and any modification made in the regulation, order, or price schedule as a result thereof; except that on request by the Administrator, any such evidence shall be presented directly to the court.

(b) No such regulation, order, or price schedule shall be enjoined or set aside, in whole or in part, unless the complainant establishes to the satisfaction of the court that the regulation, order, or price schedule is not in accordance with law, or is arbitrary or capricious. The effectiveness of a judgment of the court enjoining or setting aside, in whole or in part, any such regulation, order, or price schedule shall be postponed until the expiration of thirty days from the entry thereof, except that if a petition for a writ of certiorari is filed with the Supreme Court under subsection (d) within such thirty days, the effectiveness of such judgment shall be postponed until an order of the Supreme Court denying such petition becomes final, or until other final disposition of the case by the Supreme Court.

(c) There is hereby created a court of the United States to be known as the Emergency Court of Appeals, which shall consist of three or more judges to be designated by the Chief Justice of the United States from judges of the United States district courts and circuit courts of appeals. The Chief Justice of the United States shall designate one of such judges as chief judge of the Emergency Court of Appeals, and may, from time to time, designate additional judges for such court and revoke previous designations. The chief judge may, from time to time, divide the court into divisions of three or more members, and any such division may render judgment as the judgment of the court. The court shall have the powers of a district court with respect to the jurisdiction conferred on it by this Act; except that the court shall not have power to issue any temporary restraining order or interlocutory decree staying or restraining, in whole or in part, the effectiveness of any regulation or order issued under section 2 (section 902 of this appendix) or any price schedule effective in accordance with the provisions of section 206 (section 926 of this appendix). The court shall exercise its powers and prescribe rules governing its procedure in such manner as to expedite the determination of cases of which it has jurisdiction under this Act. The court may fix and establish a table of costs and fees to be approved by the Supreme Court of the United States, but the costs and fees so fixed shall not exceed with respect to any item the costs and fees charged in the Supreme Court of the United States. The court shall have a seal, hold sessions at such places as it may specify, and appoint a clerk and such other employees as it deems necessary or proper.

(d) Within thirty days after entry of a judgment or order, interlocutory or final, by the Emergency Court of Appeals, a petition for a writ of certiorari may be filed in the Supreme Court of the United States, and thereupon the judgment or order shall be subject to review by the Supreme Court in the same manner as a judgment of a circuit court of appeals as provided in section 240 of the Judicial Code, as amended (U. S. C., 1934 edition, Title 28, sec. 347). The Supreme Court shall advance on the docket and expedite the disposition of all causes filed therein pursuant to this subsection. The Emergency Court of Appeals, and the Supreme Court upon review of judgments and orders of the Emergency Court of Appeals, shall have exclusive jurisdiction to determine the validity of any regulation or order issued under section 2 (section 902 of this appendix), of any price schedule effective in accordance with the provisions of section 206 (section 926 of this appendix), and of any provision of any such regulation, order, or price schedule. Except as provided in this section, no court, Federal, State, or Territorial, shall have jurisdiction or power to consider the validity of any such regulation, order, or price schedule, or to stay, restrain, enjoin, or set aside, in whole or in part, any provision of this Act authorizing the issuance of such regulations or orders, or making effective any such price schedule, or any provision of any such regulation, order, or price schedule, or to restrain or enjoin the enforcement of any such provision. (Jan. 30, 1942, ch. 26, title II, § 204, 56 Stat. 31.)

RULES—UNITED STATES EMERGENCY COURT OF APPEALS

Adopted May 12, 1942; effective May 20, 1942

TABLE OF RULES

Rule No.
1. Name of Court.
2. Seal.
3. Divisions of the Court.
4. Sessions.
 (a) Court Always Open—Place and Time of Sessions.
 (b) Judges Who Shall Preside.
5. Quorum—Interlocutory Orders.
 (a) Quorum.
 (b) Interlocutory Orders.
6. Clerk.
 (a) Office Location—Duties.
 (b) Bond.
 (c) Shall Attend Sessions.
 (d) Office Hours.
 (e) Records.
 (f) Keeper of Seal.
 (g) Deputy Clerks.
 (h) Fees to be paid prior to Filing.
7. Court Employees not to Practice Law.
8. Attorneys—Qualifications—Admission to Practice.
9. Practice, Process and Service.
 (a) Practice.
 (b) Process.
 (c) Service.
10. Filing and Docketing Complaint—Appearance.
 (a) Filing and Docketing.
 (b) Deposit for Costs.
 (c) Time for filing Appearance.
11. Form and Contents of Complaint.
 (a) Form.
 (b) Contents.
12. Form and Size of Papers Generally. Number of Copies to be Filed.
 (a) Legibility.
 (b) Caption.
 (c) Papers to be Signed—Effect of Signature.
 (d) Form of Printed Papers.
 (e) Form of Typewritten Papers.
 (f) Number of Copies to be Filed by Complainant.
 (g) Number of Copies to be Filed by Price Administrator.
 (h) Number of Copies of Printed Papers to be Filed.
13. Motion to Dismiss.
14. Motions Generally.
 (a) Form of Motions.
 (b) Objections or Answer.
 (c) No Oral Argument Thereof.
15. Transcript.
 (a) Certification and Filing.
 (b) Supplemental Transcript.
 (c) Ten Copies to be Filed.
 (d) Correction.
 (e) Transcript Need not be Printed.
16. Answer.
17. Amendment to Pleadings.
18. Application for Leave to Introduce Additional Evidence.
 (a) Form and Contents.
 (b) Manner of Taking Evidence.
19. Consolidating Similar Cases.
20. Dismissal by Agreement.
21. Briefs.
 (a) Time of Filing Complainant's Brief.
 (b) Contents of Complainant's Brief.
 (c) Time of Filing Price Administrator's Brief.
 (d) Contents of Price Administrator's Brief.
 (e) Complainant's Reply Brief.
 (f) Briefs Shall be Bound—Length.
 (g) Objections not Presented.
 (h) Briefs After Argument.
 (i) Filing after Time.
Rule No.
22. Time.
 (a) Manner of Computing.
 (b) Computation of Time.
 (c) Enlargement.
23. Hearing Calendar.
 (a) Cases placed on Calendar by Clerk.
 (b) Notice to Parties.
24. Hearing.
 (a) Time Allowed.
 (b) Number of Counsel.
 (c) Submission on Briefs.
 (d) Failure of Counsel to Appear.
 (e) Failure of One Party to Appear.
 (f) When Brief for Complainant Only is Filed and no Counsel Appears. Case Submitted.
 (g) When Case Called and no Brief filed by Complainant, Case May be Dismissed.
25. Opinions of the Court.
 (a) Printed—Rendered by Filing With Clerk.
 (b) Deposit for Printing.
 (c) Recorded When Bound.
26. Entry of Orders and Judgments.
27. Rehearing.
28. Death of a Party—Substitution.
 (a) Generally.
 (b) Public Officer.
29. Fees and Costs.
 (a) Table of Fees.
 (b) No Costs for or Against Price Administrator.
 (c) Transcript to Supreme Court.
30. Effective Date.

RULE 1. NAME OF COURT

The court adopts "United States Emergency Court of Appeals" [1] as the title of the court.

RULE 2. SEAL

The seal shall contain the words "United States" on the upper part of the outer edge; the word "Emergency" in the center; and the words "Court of Appeals" on the lower part of the outer edge, running from left to right.

RULE 3. DIVISIONS OF THE COURT

The chief judge may, from time to time, divide the court into divisions of three or more members, and any such division may render judgment as the judgment of the court. Emergency Price Control Act of 1942, Sec. 204 (c).[2]

RULE 4. SESSIONS

(*a*) *Court always open. Place and Time of Sessions.* The court shall have no stated terms but shall always be open for the transaction of business. The court or its divisions shall hold sessions in Washington in the District of Columbia, or in other places designated by the chief judge, and at such times as may be fixed by the chief judge from time to time.

(*b*) *Judges who shall Preside.* At all sessions of the court and of its divisions the chief judge shall preside if he is in attendance. In his absence the circuit judge senior in commission shall preside and if no circuit judge is in attendance the district judge senior in commission shall preside.

[1] Created by the Emergency Price Control Act, approved January 30, 1942, Pub. No. 421, ch. 26, 56 Stat. 23, 50 U. S. C. Appendix, § 924.

[2] 50 U. S. C. Appendix, § 924.

RULE 5. QUORUM—INTERLOCUTORY ORDERS

(*a*) *Quorum.* Three judges shall constitute a quorum of the court and of each division thereof. If a quorum does not attend on any day appointed for holding a session of the court or of a division thereof, the judge or judges who do attend may adjourn the court or division from time to time, or, if no judge is present, the clerk or his deputy in attendance may adjourn the court or division from day to day.

(*b*) *Interlocutory Orders.* The chief judge or, in his absence from the District of Columbia, the senior judge there present, in chambers may make all necessary orders of a purely procedural nature relating to any complaint or proceeding pending in the court, preparatory to the hearing or decision thereof.

RULE 6. CLERK

(*a*) *Office Location—Duties.* The clerk shall maintain his office in Washington, in the District of Columbia. His duties shall be such as are prescribed by these rules and by the court from time to time.

(*b*) *Bond.* The clerk shall give bond in such form and amount as the court may determine to be satisfactory, for the faithful performance of his duties.

(*c*) *Shall Attend Sessions.* The clerk or his deputy shall attend in person the sessions of the court and of each division thereof.

(*d*) *Office Hours.* The clerk shall keep his office open for the transaction of business from 9 o'clock a. m. until 4 o'clock p. m. on week days not holidays, except that on Saturday it shall close at noon.

(*e*) *Records.* The files and records of the court shall be kept in the custody of the clerk, and original papers and documents shall not be withdrawn from his custody except upon order of the court or a judge thereof, *provided, however,* that a copy of the transcript on file may be delivered by the clerk to a party for use in preparing briefs.

(*f*) *Keeper of Seal.* The clerk shall be the keeper of the seal, and shall apply the same upon all process issued from this court; and in the authentication of all records of the proceedings of the court and the transcripts thereof, and certificates proper to be issued by him, the seal shall be applied by the clerk as the means of proper authentication.

(*g*) *Deputy Clerks.* The court may appoint one or more deputy clerks. Each deputy clerk shall give bond in such form and amount as the court may determine to be satisfactory, for the faithful performance of the duties, to be assigned to him from time to time by the clerk. The deputy clerks may sign the name of the clerk to any official act required by law or by the practice of the court to be performed by the clerk, and may authenticate said signature by affixing the seal of the court thereto when the impress of the seal is necessary to its authentication. In such case the signature shall be—

_____, Clerk

By: _____

Deputy Clerk.

(*h*) *Fees to be paid prior to filing.* The clerk shall not be required to file any paper or record in his office or docket any proceeding until payment of the required fee has been made.

RULE 7. COURT EMPLOYEES NOT TO PRACTICE LAW

No one employed in any capacity under this court shall engage in the practice of law while continuing in such position; nor shall he after separating from that position practice as an attorney in connection with any case pending in this court during his term of service, or permit his name to appear on a brief filed in connection with any such case.

RULE 8. ATTORNEYS. QUALIFICATIONS—ADMISSION TO PRACTICE

Any person who is a member in good standing of the bar of the Supreme Court of the United States, or of any circuit court of appeals of the United States, including the United States Court of Appeals for the District of Columbia, or of any district court of the United States, or of the highest appellate court of any State or Territory, shall be entitled, while he maintains such good standing, to practice before this court or any division thereof after filing written application with the clerk, accompanied by a certificate from the clerk of the proper court showing that the applicant possesses the foregoing qualifications, and, after approval of such application by the clerk, upon subscribing the oath (or affirmation) prescribed by Rule 2 of the Supreme Court of the United States. A person who may not be eligible under the foregoing provision, but who is appointed by the Price Administrator as an attorney under Sec. 201 (a) of the Emergency Price Control Act of 1942,[1] may appear for and represent the Administrator in any case in this court upon filing with the clerk suitable written authority from the Administrator to represent him generally or in a particular case or cases.

[1] 50 U. S. C. Appendix, § 921.

RULE 9. PRACTICE, PROCESS AND SERVICE

(*a*) *Practice.* Except as otherwise provided by law or by these rules the practice shall conform to that followed in a United States district court of three judges convened in the District of Columbia under the Act of October 22, 1913, ch. 32, 38 Stat. 220 (28 U. S. C. § 47).

(*b*) *Process.* All process of the court shall be in the name of the President of the United States, and shall contain the given names, as well as the surnames, of the parties. It shall bear teste of the Chief Justice of the United States.

(*c*) *Service.* Service of all papers shall be made by the clerk unless the party filing the same shall file therewith a written acknowledgment or acceptance of service thereof by the other party, showing the date of such acknowledgment or acceptance. Five copies of all papers shall be served on the Price Administrator and one copy on all other parties.

Service by the clerk on the Price Administrator shall be made by mailing the copies to him at Washington in the District of Columbia. Service by the clerk on each other party shall be made by mailing the copy to his attorney of record or, if the party is not represented by an attorney, then to the party at his address shown on the complaint. The clerk shall note on his docket the names of the parties to whom he mails copies, with date of mailing. (See also Rule 22 (b).)

RULE 10. FILING AND DOCKETING COMPLAINT—APPEARANCE

(a) *Filing and Docketing.* All cases in the court shall be begun by filing a complaint in the clerk's office. Upon the filing of a complaint and nine conformed copies thereof and the payment of the filing fee, the clerk shall enter the case upon the docket in his office and shall assign a file number to it. The file number shall be noted on the docket and on the complaint and all papers subsequently filed in the case.

(b) *Deposit for Costs.* The complainant shall at the time of docketing the case make a deposit with the clerk of $35.00 on account of fees and costs to be incurred by him in this court, any unexpended amount to be returned to the complainant after final disposition of the case.

(c) *Time for Filing Appearance.* Counsel for the complainant shall enter his appearance at the time that the complaint is filed. Counsel for the Price Administrator shall enter his appearance at or before the time of filing his answer or any preliminary motion in the case.

RULE 11. FORM AND CONTENTS OF COMPLAINT

(a) *Form.* The complaint shall contain a caption setting forth the name of the court; and the title of the case, giving the name of the complainant, versus the person holding the office of Price Administrator, as respondent, e. g.,

John Doe, Complainant,
v.
Leon Henderson,
Price Administrator, Respondent.

(b) *Contents.* Each complaint shall specify in separate paragraphs (a) the regulation or order or price schedule protested and the date of issuance of such regulation or order and, in the case of a price schedule, its effective date; (b) the date on which the protest of such regulation or order or price schedule was filed with the Price Administrator and the disposition made of such protest by the Price Administrator together with the date of such disposition; (c) in what manner the complainant has been aggrieved by the denial or partial denial of his protest; (d) each objection asserted against the regulation, order or price schedule protested and intended to be relied upon; each objection, separately paragraphed and numbered consecutively, to be stated concisely, and the grounds in support of each to be briefly set forth in the same paragraph; and (e) the nature of the relief requested. The complaint need not be verified but shall be signed by the complainant or his attorney of record in this court in his individual name. Following the signature an address shall be stated at which papers may be served upon the complainant or his attorney.

RULE 12. FORM AND SIZE OF PAPERS GENERALLY. NUMBER OF COPIES TO BE FILED

(a) *Legibility.* All pleadings, motions, briefs and other papers filed in a case shall be clearly legible and either printed, typewritten, or prepared by means of a conventional duplicating process, such as mimeograph or multilith.

(b) *Caption.* All papers filed in a case shall be captioned in the manner set forth in Rule 11 (a).

(c) *Papers to be Signed. Effect of Signature.* Every pleading or other paper filed in a case shall be signed by at least one attorney of record in his individual name, whose address shall be stated. A party who is not represented by an attorney shall himself sign such papers and shall state his address. Pleadings need not be verified or accompanied by an affidavit. The signature of an attorney constitutes a certificate by him that he has read the paper signed, that to the best of his knowledge, information and belief, there is good ground to support it, and that it is not interposed for delay.

(d) *Form of Printed Papers.* Printed papers shall be on opaque unglazed white paper of such form and size that they can be conveniently bound so as to make an ordinary octavo volume, having pages 6⅛ inches by 9¼ inches and typed matter 4⅛ inches by 7⅛ inches. They and all quotations contained therein and the matter appearing on the covers shall be printed in clear type (never smaller than small pica or 11 point type) adequately leaded.

(e) *Form of Typewritten Papers.* Typewritten papers shall be on one side only of opaque unglazed white paper (papers prepared by a duplicating process to be on standard duplicating paper), not larger than 8 inches by 10½ inches in size, and shall be bound on the left margin. They shall be double-spaced except for quotations, which may be single-spaced and indented. The clerk shall refuse to file typewritten carbon copies which are not clearly legible.

(f) *Number of Copies to be Filed by Complainant.* The complainant shall file with the clerk an original and at least nine copies of every pleading, brief, or other paper filed by him unless he shall file an acknowledgment or acceptance of service of the same, in which event only four copies (in addition to the original) need be filed. The copies before filing shall be conformed to the original thereof.

(g) *Number of Copies to be Filed by Price Administrator.* The Price Administrator shall file with the clerk an original and at least four copies of every pleading, brief, or other paper filed by him, unless he shall file an acknowledgment or acceptance of service of the same, in which event only three copies (in addition to the original) need be filed. The copies before filing shall be conformed to the original thereof.

(h) *Number of Copies of Printed Papers to be Filed.* If a pleading, brief or other paper is printed at least thirty copies shall be filed with the clerk, instead of the number specified in paragraphs (f) and (g) of this rule. One of the printed copies shall bear the signature of the party filing same, or his counsel of record.

RULE 13. MOTION TO DISMISS

Within ten (10) days after the service of the complaint the Price Administrator may file a motion to dismiss the complaint or to strike any portion thereof, for (a) lack of jurisdiction or (b) the failure of the complaint to state a claim upon which relief can be granted. No such objection shall be waived by the failure to file such a motion, but such objections and prayer may be included in any answer filed under Rule 16.

RULE 14. MOTIONS GENERALLY

(a) *Form of Motions.* All motions shall briefly and clearly set forth the relief sought and the grounds upon which the motion is based.

(b) *Objections or Answer.* Within five (5) days after service of any motion the other party may file objections in which shall be clearly set forth the reasons why the granting of the motion is opposed, or may file an answer.

(c) *No Oral Argument Thereof.* Motions shall be determined without oral argument unless otherwise ordered.

RULE 15. TRANSCRIPT

(a) *Certification and Filing.* A transcript of such portions of the proceedings in connection with the protest as are material under the complaint, including a statement setting forth so far as practicable the economic data and other facts of which the Price Administrator has taken official notice, shall be certified by the Price Administrator and filed with the clerk as promptly as practicable and in no event later than twenty days after the service of the complaint upon the Price Administrator. *Provided,* that if a motion to dismiss the complaint is filed by the Price Administrator pursuant to Rule 13, such transcript shall be filed in no event later than fifteen (15) days after service upon the Price Administrator of the order disposing of such motion. As amended Oct. 20, 1942.

(b) *Supplemental Transcript.* If, upon order of the court, as provided in Rule 18, additional evidence is presented to and received by the Price Administrator, a supplemental transcript of such additional evidence and such other evidence as the Price Administrator shall have deemed necessary or proper to be received, together with any modification made in the regulation, order, or price schedule as a result thereof, shall be certified by the Price Administrator and filed with the clerk within ten days after such evidence shall have been received or modification made in the regulation, order or price schedule.

(c) *Ten Copies to be Filed.* Unless otherwise ordered by the court, ten clearly legible copies of such transcript and supplemental transcript, if any, shall be filed with the clerk, and one copy thereof shall be served upon the complainant by the clerk as provided in Rule 9 (c).

(d) *Correction.* If anything material to either party is omitted from the transcript or supplemental transcript of proceedings by error or accident or is misstated therein, the parties by stipulation, or this court, on a proper suggestion or of its own initiative, may direct that the omission or misstatement shall be corrected, and if necessary that a supplemental transcript shall be certified and transmitted by the Price Administrator.

(e) *Transcript Need Not Be Printed.* It shall be unnecessary in this court to print the transcript of the proceedings filed by the Price Administrator.

RULE 16. ANSWER

Simultaneously with the filing of the transcript the Price Administrator shall file an answer to the complaint. The answer may include objections to the jurisdiction of the court, to the legal sufficiency of the complaint, and shall include admissions or denials of the facts alleged in the complaint. Facts alleged in the complaint and not denied in the answer may be taken as admitted.

RULE 17. AMENDMENT TO PLEADINGS

Pleadings may be amended before final judgment upon leave of court granted when justice so requires, provided that no complaint may be amended to specify objections that were not set forth by the complainant in his protest filed with the Administrator.

RULE 18. APPLICATION FOR LEAVE TO INTRODUCE ADDITIONAL EVIDENCE

(a) *Form and Contents.* Within ten days after service of the transcript the complainant or the Price Administrator may file an application for leave to introduce additional evidence. Such application shall contain (1) an offer of proof with respect to the additional evidence sought to be introduced, setting forth the character and form of such evidence and a summary of what such evidence would show if admitted; (2) a statement showing either that such evidence was offered to the Price Administrator and not admitted (with appropriate references to the transcript), or that such evidence could not reasonably have been offered to the Price Administrator or included by the Price Administrator in such proceedings; and (3) a statement showing that such evidence is necessary to a proper disposition of the case. Within five days after service of the application any party affected may file objections thereto. The application, together with any objections thereto, shall be submitted to the court without oral argument, unless otherwise directed by the court. A copy of the order disposing of the application shall be served by the clerk upon the parties as provided in Rule 9 (c).

(b) *Manner of Taking Evidence.* Whenever additional evidence shall be ordered presented directly to the court on request of the Price Administrator, the court of its own initiative or on the request of the Price Administrator shall determine whether such evidence shall be taken in open court, by deposition, written interrogatories, or affidavits.

RULE 19. CONSOLIDATING SIMILAR CASES

When complaints involving common questions of law or of fact are pending, the court on motion or of its own initiative may order all such cases consolidated for hearing, and may make such further orders concerning proceedings therein as may tend to avoid unnecessary costs or delays.

RULE 20. DISMISSAL BY AGREEMENT

Whenever, after a case has been docketed in this court and prior to the hearing thereof, the complainant and respondent shall, by their attorneys of record, sign and file with the clerk an agreement in writing directing the case to be dismissed, and shall pay to the clerk any fees that may be due him, it shall be the duty of the clerk to enter such dismissal and to transmit forthwith a certified copy of the agreement to the Price Administrator, but no process shall issue without an order of the court.

RULE 21. BRIEFS

(a) *Time of Filing Complainant's Brief.* Except as provided in subparagraphs 1 and 2 hereof, the Complainant shall file his brief in support of the complaint within twenty (20) days after service upon him of the transcript.

(1) When application for leave to introduce additional evidence is filed pursuant to Rule 18 and the same is denied by the Court, Complainant shall file his brief within fifteen (15) days after service of the order of denial.

(2) When additional evidence is ordered to be taken pursuant to Rule 18, the Complainant shall file his brief within fifteen (15) days after service of the supplementary transcript if such evidence is presented to the Administrator, or within such time as the court may direct if such evidence is presented to the court. As amended Oct. 20, 1942.

(b) *Contents of Complainant's Brief.* The complainant's brief shall contain:

(1) A table of contents and a table of citations, the latter alphabetically arranged.

(2) A statement of the case, which shall consist of a concise, chronological, non-argumentative statement, in narrative form, of all the facts which should be known in order to determine the points in controversy. In the statement reference shall be made to the pages of the transcript relied upon to support the facts stated.

(3) Preceding the argument, a concise summary of the argument, suitably paragraphed.

NOTE: The summary of the argument should be a succinct, but accurate and clear, picture of the argument actually made in the brief concerning the points in controversy. Because the summary of argument if properly prepared is most helpful to the court in following the oral argument and will often render unnecessary the making of inquiries by the court which consume time allowed for argument, counsel are urged to prepare the summary with great care.

(4) An argument, which shall be divided, under appropriate headings distinctively arranged, into as many parts as there are points to be argued. All cases shall be cited to the official reports, if any, and also to the National Reporter System, if reported therein. Statutes shall be cited to the volume and page of the statutes at large or other session laws, and also to an official or standard code, revision or compilation where they may be found. Citations to text-books, treatises and other publications shall include the edition and year of publication.

(c) *Time of Filing Price Administrator's Brief.* The Price Administrator shall file his brief within twenty days after service upon him of the complainant's brief.

(d) *Contents of Price Administrator's Brief.* The Price Administrator's brief shall contain:

(1) A table of contents and a table of citations, the latter alphabetically arranged.

(2) A counter-statement of the case conforming to the requirements of paragraph (b) (2) of this rule, if he disagrees with the statement of the complainant.

(3) Preceding the argument, a concise summary of the argument, suitably paragraphed.

NOTE: The summary of the argument should be a succinct, but accurate and clear, picture of the argument actually made in the brief concerning the points in controversy. Because the summary of argument if properly prepared is most helpful to the court in following the oral argument and will often render unnecessary the making of inquiries by the court which consume time allowed for argument, counsel are urged to prepare the summary with great care.

(4) An argument, which shall conform to the requirements of paragraph (b) (4) of this rule.

(e) *Complainant's Reply Brief.* The complainant may file a reply brief within ten days after the service upon him of the Price Administrator's brief.

(f) *Briefs Shall Be Bound—Length.* All briefs shall be bound in suitable covers and shall not exceed fifty pages in length except by special permission of the court; but this limitation shall not apply to the table of contents and table of citations.

(g) *Objections Not Presented.* Objections stated in the complaint but not presented in the brief may be disregarded by the court.

(h) *Briefs After Argument.* No brief or memorandum will be received, through the clerk or otherwise, after a case has been argued or submitted, except by leave of court at the time of argument or on written motion filed with the clerk.

(i) *Filing After Time.* No brief shall be filed after the expiration of the time allowed, except by leave of court for extraordinary reasons shown.

RULE 22. TIME

(a) *Manner of Computing.* In computing any period of time prescribed or allowed by these rules, by order of court, or by any applicable statute, the

day of the act, event, or default after which the designated period of time begins to run is not to be included. The last day of the period so computed is to be included, unless it is a Sunday or a legal holiday, in which event the period runs until the end of the next day which is neither a Sunday or a holiday. When the period of time prescribed or allowed is less than seven days, intermediate Sundays and holidays shall be excluded in the computation. A half holiday shall be considered as other days and not as a holiday.

(b) *Computation of Time.* When under these rules the time for doing an act is to run from the time of service of any pleading or paper, the time shall be computed

(1) If served by the clerk by mailing, from the third day after the date of mailing as noted on his docket.

(2) If service is acknowledged or accepted by a party, from the date of such acknowledgment or acceptance.

(c) *Enlargement.* When by these rules or by order of this court an act is required or allowed to be done at or within a specified time, the court or a judge thereof for cause shown may (except where the time is also fixed by statute), at any time in the discretion of the court or a judge thereof, (1) upon motion order the period enlarged if application therefor is made before the expiration of the period originally prescribed or as extended by a previous order, or (2) upon motion permit the act to be done after the expiration of the specified period where the failure to act was the result of excusable neglect.

RULE 23. HEARING CALENDAR

(a) *Cases placed on Calendar by Clerk.* After the expiration of the time for filing the main briefs of the parties, the case shall be placed upon the hearing calendar by the clerk.

(b) *Notice to Parties.* After a case has been placed upon the hearing calendar the clerk will, whenever possible not less than ten days in advance, notify the parties of the time and place of hearing.

RULE 24. HEARING

(a) *Time allowed.* At the hearing the complainant and the Price Administrator shall each be allowed not more than one hour for oral argument, unless for good cause shown the court shall enlarge the time. The complainant shall be entitled to open and conclude the oral argument.

(b) *Number of Counsel.* Not more than two counsel shall be heard for each side, complainant and respondent, in the argument of the case, except by special leave of the court, upon sufficient reason shown.

(c) *Submission on Briefs.* Any case may be submitted on briefs, when reached in regular order, if counsel choose to submit it in that manner.

(d) *Failure of Counsel to Appear.* When a case is reached on the regular call, if briefs have been filed and no counsel appear to present oral argument, the case will be regarded as submitted on briefs.

(e) *Failure of One Party to Appear.* Where one party after filing brief fails to appear when the case is called for hearing, the court may hear argument on behalf of the party appearing and give judgment according to the right of the case.

(f) *When Brief for Complainant Only is Filed and no Counsel Appears, Case Submitted.* When a case is reached on the hearing calendar, if a brief has been filed for complainant only and no counsel appears to present oral argument, the case will be regarded as submitted.

(g) *When Case Called and no Brief filed by Complainant, Case May be Dismissed.* When a case is called for hearing and no brief has been filed for the complainant, the court at the instance of the Price Administrator or on its own motion may have the complainant called and the case dismissed.

RULE 25. OPINIONS OF THE COURT

(a) *Printed—Rendered by Filing With Clerk.* All opinions of the court shall be printed, unless otherwise ordered, under the supervision of the judge writing the opinion, and shall be rendered by being filed with the clerk. The clerk shall preserve the original opinions.

(b) *Deposit for Printing.* On demand by the clerk the complainant shall, within five days thereof, deposit with the clerk a sum estimated by him to cover the cost of printing the opinion, the unexpended balance of such deposit to be refunded after final disposition of the case.

(c) *Recorded When Bound.* Opinions need not be copied by the clerk into the minute book of the court, but he shall from time to time cause copies of the opinions to be bound in a substantial manner into volumes and when so bound they shall be deemed to have been recorded.

RULE 26. ENTRY OF ORDERS AND JUDGMENTS

All orders and judgments, interlocutory or final, shall be entered on the date such orders or judgments are filed with the clerk.

RULE 27. REHEARING

Petitions for rehearing or modification of judgment shall be made in writing and filed with the clerk of the court within ten days after the judgment is entered. An answer or objections thereto may be filed within five days after service thereof. All such petitions will be acted upon without oral argument, unless otherwise ordered.

RULE 28. DEATH OF A PARTY—SUBSTITUTION

(a) *Generally.* Where, during the pendency of a case in this court, the complainant shall die, the representatives of such deceased party may voluntarily enter their appearances and on motion be admitted as parties. If such representatives shall not voluntarily become parties, then the Price Administrator may suggest the death on the record, and proceedings shall be had as the court directs.

(b) *Public Officer.* Where a public officer, by or against whom a suit is brought, dies or ceases to hold the office while the suit is pending in this court, the matter of abatement and substitution is covered by Sec. 11 of the Act of Feb. 13, 1925, ch. 229 (43 Stat. 941), U. S. C., Title 28, sec. 780.

RULE 29. FEES AND COSTS

(a) *Table of Fees.* The following table of fees to be charged by the clerk of this court (approved by the Supreme Court) is hereby fixed and established:

Item No.		
1.	Filing a complaint and docketing a case (which shall also include the subsequent filing and indorsing of the transcript of proceedings)	$10.00
2.	Entering an appearance	.25
3.	Entering a continuance	.25
4.	Filing a motion, order, or other paper (including the required copies thereof)	.25
5.	(a) Entering any rule, or making or copying any record or other paper, for each one hundred words	.20
	(b) Making a transcript of record for use in the Supreme Court of the United States, for each one hundred words	.20
	(c) For comparing any transcript, copy of record, or other paper not made by the Clerk, with the original thereof, for each folio of one hundred words	.05
	(d) Furnishing a typewritten or photostatic copy of any opinion of the court or any judge thereof certified under seal, 20 cents for each one hundred words (but not less than one dollar and not to exceed five dollars in the whole for any copy).	
6.	Transferring a case to the hearing docket	1.00
7.	Entering a judgment	1.00
8.	Every search of the records of the court	1.00
9.	Affixing a certificate and a seal to any paper	1.00
10.	For an admission to the bar and certificate under seal, including filing of application and preliminary certificate and administering oath	3.00
11.	Issuing a subpoena or other writ or process	.50
12.	Issuing a certified copy of judgment to Price Administrator on disposition of case	2.00
13.	Filing required copies of each brief, for each party appearing	5.00
14.	Furnishing a copy of a printed opinion of the Court or any Judge thereof, certified under seal	2.00

(b) *No Costs for or Against Price Administrator.* No costs shall be allowed in this court for or against the Price Administrator, nor shall the Price Administrator be required to pay or make deposit for any of the fees herein provided for.

(c) *Transcript to Supreme Court.* In all cases removed to the Supreme Court by certiorari the fees of the Clerk of this Court shall be paid before a transcript of the record shall be delivered.

RULE 30. EFFECTIVE DATE

These rules shall become effective on May 20, 1942.

§ 925. Enforcement.

(a) Whenever in the judgment of the Administrator any person has engaged or is about to engage in any acts or practices which constitute or will constitute a violation of any provision of section 4 of this Act (section 904 of this appendix), he may make application to the appropriate court for an order enjoining such acts or practices, or for an order enforcing compliance with such provision, and upon a showing by the Administrator that such person has engaged or is about to engage in any such acts or practices a permanent or temporary injunction, restraining order, or other order shall be granted without bond.

(b) Any person who willfully violates any provision of section 4 of this Act (section 904 of this appendix), and any person who makes any statement or entry false in any material respect in any document or report required to be kept or filed under section 2 or section 202 (sections 902 or 922 of this appendix), shall, upon conviction thereof, be subject to a fine of not more than $5,000, or to imprisonment for not more than two years in the case of a violation of section 4 (c) (section 904 of this appendix) and for not more than one year in all other cases, or to both such fine and imprisonment. Whenever the Administrator has reason to believe that any person is liable to punishment under this subsection, he may certify the facts to the Attorney General, who may, in his discretion, cause appropriate proceedings to be brought.

(c) The district courts shall have jurisdiction of criminal proceedings for violations of section 4 of this Act (section 904 of this appendix), and, concurrently with State and Territorial courts, of all other proceedings under section 205 of this Act (this section). Such criminal proceedings may be brought in any district in which any part of any act or transaction constituting the violation occurred. Except as provided in section 205 (f) (2) (this section), such other proceedings may be brought in any district in which any part of any act or transaction constituting the violation occurred, and may also be brought in the district in which the defendant resides or transacts business, and process in such cases may be served in any district wherein the defendant resides or transacts business or wherever the defendant may be found. Any such court shall advance on the docket and expedite the disposition of any criminal or other proceedings brought before it under this section. No costs shall be assessed against the Administrator or the United States Government in any proceeding under this Act.

(d) No person shall be held liable for damages or penalties in any Federal, State, or Territorial court, on any grounds for or in respect of anything done or omitted to be done in good faith pursuant to any provision of this Act or any regulation, order, price schedule, requirement, or agreement thereunder, or under any price schedule of the Administrator of the Office of Price Administration or of the Administrator of the Office of Price Administration and Civilian Supply, notwithstanding that subsequently such provision, regulation, order, price schedule, requirement, or agreement may be modified, rescinded, or determined to be invalid. In any suit or action wherein a party relies for ground of relief

or defense upon this Act or any regulation, order, price schedule, requirement, or agreement thereunder, the court having jurisdiction of such suit or action shall certify such fact to the Administrator. The Administrator may intervene in any such suit or action.

(e) If any person selling a commodity violates a regulation, order, or price schedule prescribing a maximum price or maximum prices, the person who buys such commodity for use or consumption other than in the course of trade or business may bring an action either for $50 or for treble the amount by which the consideration exceeded the applicable maximum price, whichever is the greater, plus reasonable attorney's fees and costs as determined by the court. For the purposes of this section the payment or receipt of rent for defense-area housing accommodations shall be deemed the buying or selling of a commodity, as the case may be. If any person selling a commodity violates a regulation, order, or price schedule prescribing a maximum price or maximum prices, and the buyer is not entitled to bring suit or action under this subsection, the Administrator may bring such action under this subsection on behalf of the United States. Any suit or action under this subsection may be brought in any court of competent jurisdiction, and shall be instituted within one year after delivery is completed or rent is paid. The provisions of this subsection shall not take effect until after the expiration of six months from the date of enactment of this Act.

(f) (1) Whenever in the judgment of the Administrator such action is necessary or proper in order to effectuate the purposes of this Act and to assure compliance with and provide for the effective enforcement of any regulation or order issued or which may be issued under section 2 (section 902 of this appendix), or of any price schedule effective in accordance with the provisions of section 206 (section 926 of this appendix), he may by regulation or order issue to or require of any person or persons subject to any regulation or order issued under section 2 (section 902 of this appendix), or subject to any such price schedule, a license as a condition of selling any commodity or commodities with respect to which such regulation, order, or price schedule is applicable. It shall not be necessary for the Administrator to issue a separate license for each commodity or for each regulation, order, or price schedule with respect to which a license is required. No such license shall contain any provision which could not be prescribed by regulation, order, or requirement under section 2 or section 202 (sections 902 or 922 of this appendix): *Provided*, That no such license may be required as a condition of selling or distributing (except as waste or scrap) newspapers, periodicals, books, or other printed or written material, or motion pictures, or as a condition of selling radio time: *Provided further*, That no license may be required of any farmer as a condition of selling any agricultural commodity produced by him, and no license may be required of any fisherman as a condition of selling any fishery commodity caught or taken by him: *Provided further*, That in any case in which such a license is required of any person, the Administrator shall not have power to deny to such person a license to sell any commodity or commodities, unless such person already has such a license to sell such commodity or commodities, or unless there is in effect under paragraph (2) of this subsection with respect to such person an order of suspension of a previous license to the extent that such previous license authorized such person to sell such commodity or commodities.

(2) Whenever in the judgment of the Administrator a person has violated any of the provisions of a license issued under this subsection, or has violated any of the provisions of any regulation, order, or requirement under section 2 or section 202 (b) (sections 902 or 922 of this appendix), or any of the provisions of any price schedule effective in accordance with the provisions of section 206 (section 926 of this appendix), which is applicable to such person, a warning notice shall be sent by registered mail to such person. If the Administrator has reason to believe that such person has again violated any of the provisions of such license, regulation, order, price schedule, or requirement after receipt of such warning notice, the Administrator may petition any State or Territorial court of competent jurisdiction, or a district court subject to the limitations hereinafter provided, for an order suspending the license of such person for any period of not more than twelve months. If any such court finds that such person has violated any of the provisions of such license, regulation, order, price schedule, or requirement after the receipt of the warning notice, such court shall issue an order suspending the license to the extent that it authorizes such person to sell the commodity or commodities in connection with which the violation occurred, or to the extent that it authorizes such person to sell any commodity or commodities with respect to which a regulation or order issued under section 2 (section 902 of this appendix), or a price schedule effective in accordance with the provisions of section 206 (section 926 of this appendix), is applicable; but no such suspension shall be for a period of more than twelve months. For the purposes of this subsection, any such proceedings for the suspension of a license may be brought in a district court if the licensee is doing business in more than one State, or if his gross sales exceed $100,000 per annum. Within thirty days after the entry of the judgment or order of any court either suspending a license, or dismissing or denying in whole or in part the Administrator's petition for suspension, an appeal may be taken from such judgment or order in like manner as an appeal may be taken in other cases from a judgment or order of a State, Territorial, or district court, as the case may be. Upon good cause shown, any such order of suspension may be stayed by the appropriate court or any judge thereof in accordance with the applicable practice; and upon written stipulation of the parties to the proceeding for suspension, approved by the trial court, any such order of suspension may be modified, and the license which has been suspended

may be restored, upon such terms and conditions as such court shall find reasonable. Any such order of suspension shall be affirmed by the appropriate appellate court if, under the applicable rules of law, the evidence in the record supports a finding that there has been a violation of any provision of such license, regulation, order, price schedule, or requirement after receipt of such warning notice. No proceedings for suspension of a license, and no such suspension, shall confer any immunity from any other provision of this Act. (Jan. 30, 1942, ch. 26, title II, § 205, 56 Stat. 33.)

§ 926. Saving provisions.

Any price schedule establishing a maximum price or maximum prices, issued by the Administrator of the Office of Price Administration or the Administrator of the Office of Price Administration and Civilian Supply, prior to the date upon which the Administrator provided for by section 201 of this Act (section 921 of this appendix) takes office, shall, from such date, have the same effect as if issued under section 2 of this Act (section 902 of this appendix) until such price schedule is superseded by action taken pursuant to such section 2 (section 902 of this appendix). Such price schedules shall be consistent with the standards contained in section 2 (section 902 of this appendix) and the limitations contained in section 3 of this Act (section 903 of this appendix), and shall be subject to protest and review as provided in section 203 and section 204 of this Act (sections 923 and 924 of this appendix). All such price schedules shall be reprinted in the Federal Register within ten days after the date upon which such Administrator takes office. (Jan. 30, 1942, ch. 26, title II, § 206, 56 Stat. 35.)

TITLE III.—MISCELLANEOUS

§ 941. Quarterly report.

The Administrator from time to time, but not less frequently than once every ninety days, shall transmit to the Congress a report of operations under this Act. If the Senate or the House of Representatives is not in session, such reports shall be transmitted to the Secretary of the Senate, or the Clerk of the House of Representatives, as the case may be. (Jan. 30, 1942, ch. 26, title III, § 301, 56 Stat. 36.)

§ 942. Definitions.

As used in this Act—

(a) The term "sale" includes sales, dispositions, exchanges, leases, and other transfers, and contracts and offers to do any of the foregoing. The terms "sell", "selling", "seller", "buy", and "buyer", shall be construed accordingly.

(b) The term "price" means the consideration demanded or received in connection with the sale of a commodity.

(c) The term "commodity" means commodities, articles, products, and materials (except materials furnished for publication by any press association or feature service, books, magazines, motion pictures, periodicals and newspapers, other than as waste or scrap), and it also includes services rendered otherwise than as an employee in connection with the processing, distribution, storage, installation, repair, or negotiation of purchases or sales of a commodity, or in connection with the operation of any service establishment for the servicing of a commodity: *Provided*, That nothing in this Act shall be construed to authorize the regulation of (1) compensation paid by an employer to any of his employees, or (2) rates charged by any common carrier or other public utility, or (3) rates charged by any person engaged in the business of selling or underwriting insurance, or (4) rates charged by any person engaged in the business of operating or publishing a newspaper, periodical, or magazine, or operating a radio-broadcasting station, a motion-picture or other theater enterprise, or outdoor advertising facilities, or (5) rates charged for any professional services.

(d) The term "defense-rental area" means the District of Columbia and any area designated by the Administrator as an area where defense activities have resulted or threaten to result in an increase in the rents for housing accommodations inconsistent with the purposes of this Act.

(e) The term "defense-area housing accommodations" means housing accommodations within any defense-rental area.

(f) The term "housing accommodations" means any building, structure, or part thereof, or land appurtenant thereto, or any other real or personal property rented or offered for rent for living or dwelling purposes (including houses, apartments, hotels, rooming or boarding house accommodations, and other properties used for living or dwelling purposes) together with all privileges, services, furnishings, furniture, and facilities connected with the use or occupancy of such property.

(g) The term "rent" means the consideration demanded or received in connection with the use or occupancy or the transfer of a lease of any housing accommodations.

(h) The term "person" includes an individual, corporation, partnership, association, or any other organized group of persons, or legal successor or representative of any of the foregoing, and includes the United States or any agency thereof, or any other government, or any of its political subdivisions, or any agency of any of the foregoing: *Provided*, That no punishment provided by this Act shall apply to the United States, or to any such government, political subdivision, or agency.

(i) The term "maximum price", as applied to prices of commodities means the maximum lawful price for such commodities, and the term "maximum rent" means the maximum lawful rent for the use of defense-area housing accommodations. Maximum prices and maximum rents may be formulated, as the case may be, in terms of prices, rents, margins, commissions, fees, and other charges, and allowances.

(j) The term "documents" includes records, books, accounts, correspondence, memoranda, and other documents, and drafts and copies of any of the foregoing.

(k) The term "district court" means any district court of the United States, and the United States Court for any Territory or other place subject to the jurisdiction of the United States; and the term "circuit courts of appeals" includes the United States Court of Appeals for the District of Columbia. (Jan. 30, 1942, ch. 26, title III, § 302, 56 Stat. 36.)

INCONSISTENT LAWS

Provisions of clause (1) of subsection (c) of this section insofar as they are inconsistent with provisions of Ex. Ord. No. 9250, Oct. 3, 1942, set out under section 901 of this appendix, are suspended by paragraph 9 of title II of said Order.

SUSPENSION OF SUBSEC. (c) (1)

Suspension of subsec. (c) (1) by President, see section 962 of this appendix.

§ 943. Separability.

If any provision of this Act or the application of such provision to any person or circumstances shall be held invalid, the validity of the remainder of the Act and the applicability of such provision to other persons or circumstances shall not be affected thereby. (Jan. 30, 1942, ch. 26, title III, § 303, 56 Stat. 37.)

§ 944. Appropriations authorized.

There are authorized to be appropriated such sums as may be necessary or proper to carry out the provisions and purposes of this Act. (Jan. 30, 1942, ch. 26, title III, § 304, 56 Stat. 37.)

§ 945. Application of existing law.

No provision of law in force on the date of enactment of this Act shall be construed to authorize any action inconsistent with the provisions and purposes of this Act. (Jan. 30, 1942, ch. 26, title III, § 305, 56 Stat. 37.)

§ 946. Short title.

This Act may be cited as the "Emergency Price Control Act of 1942". (Jan. 30, 1942, ch. 26, title III, § 306, 56 Stat. 37).

INFLATION CONTROL ACT OF 1942 (New)

ACT OCT. 2, 1942, CH. 578, 56 STAT. 765

Sec.

961. Stabilization by President of prices, wages, and salaries affecting cost of living; public utility rate increases.
962. Regulations; delegation of authority; suspension of certain provisions of Emergency Price Control Act of 1942.
963. Maximum prices for agricultural commodities and products.
964. Wages and salaries; limitations on control.
965. Same; prohibition of violation of regulations; employer's reduction of salaries over $5,000; regulation of payment of double time.
966. Termination of act.
967. Emergency Price Control Act of 1942; amendment; applicability of, and construction with this act.
968. Crop loans.
969. Amendment of provision relating to encouragement of production of non-basic agricultural commodities.
970. Definition of wages and salaries.
971. Violations; penalties.

§ 961. Stabilization by President of prices, wages, and salaries affecting cost of living; public utility rate increases.

In order to aid in the effective prosecution of the war, the President is authorized and directed, on or before November 1, 1942, to issue a general order stabilizing prices, wages, and salaries, affecting the cost of living; and, except as otherwise provided in this Act, such stabilization shall so far as practicable be on the basis of the levels which existed on September 15, 1942. The President may, except as otherwise provided in this Act, thereafter provide for making adjustments with respect to prices, wages, and salaries, to the extent that he finds necessary to aid in the effective prosecution of the war or to correct gross inequities: *Provided*, That no common carrier or other public utility shall make any general increase in its rates or charges which were in effect on September 15, 1942, unless it first gives thirty days notice to the President, or such agency as he may designate, and consents to the timely intervention by such agency before the Federal, State, or municipal authority having jurisdiction to consider such increase. (Oct. 2, 1942, ch. 578, § 1, 56 Stat. 765.)

§ 962. Regulations; delegation of authority; suspension of certain provisions of Emergency Price Control Act of 1942.

The President may, from time to time, promulgate such regulations as may be necessary and proper to carry out any of the provisions of this Act; and may exercise any power or authority conferred upon him by this Act through such department, agency, or officer as he shall direct. The President may suspend the provisions of sections 3 (a) and 3 (c), and clause (1) of section 302 (c), of the Emergency Price Control Act of 1942 (sections 903 (a), 903 (c), and 942 (c) (1) of this appendix) to the extent that such sections are inconsistent with the provisions of this Act, but he may not under the authority of this Act suspend any other law or part thereof. (Oct. 2, 1942, ch. 578, § 2, 56 Stat. 765.)

§ 963. Maximum prices for agricultural commodities and products.

No maximum price shall be established or maintained for any agricultural commodity under authority of this Act or otherwise below a price which will reflect to producers of agricultural commodities the higher of the following prices, as determined and published by the Secretary of Agriculture—

(1) The parity price for such commodity (adjusted by the Secretary of Agriculture for grade, location, and seasonal differentials) or, in case a comparable price has been determined for such commodity under and in accordance with the provisions of section 3 (b) of the Emergency Price Control Act of 1942 (section 903 (b) of this appendix), such comparable price (adjusted in the same manner), or

(2) The highest price received by such producers for such commodity between January 1, 1942, and September 15, 1942 (adjusted by the Secretary of Agriculture for grade, location, and seasonal differ-

entials), or, if the market for such commodity was inactive during the latter half of such period, a price for the commodity determined by the Secretary of Agriculture to be in line with the prices, during such period, of other agricultural commodities produced for the same general use;

and no maximum price shall be established or maintained under authority of this Act or otherwise for any commodity processed or manufactured in whole or substantial part from any agricultural commodity below a price which will reflect to the producers of such agricultural commodity a price therefor equal to the higher of the prices specified in clauses (1) and (2) of this section: *Provided,* That the President may, without regard to the limitation contained in clause (2), adjust any such maximum price to the extent that he finds necessary to correct gross inequities; but nothing in this section shall be construed to permit the establishment in any case of a maximum price below a price which will reflect to the producers of any agricultural commodity the price therefor specified in clause (1) of this section: *Provided further,* That modifications shall be made in maximum prices established for any agricultural commodity and for commodities processed or manufactured in whole or substantial part from any agricultural commodity, under regulations to be prescribed by the President, in any case where it appears that such modification is necessary to increase the production of such commodity for war purposes, or where by reason of increased labor or other costs to the producers of such agricultural commodity incurred since January 1, 1941, the maximum prices so established will not reflect such increased costs: *Provided further,* That in the fixing of maximum prices on products resulting from the processing of agricultural commodities, including livestock, a generally fair and equitable margin shall be allowed for such processing: *Provided further,* That in fixing price maximums for agricultural commodities and for commodities processed or manufactured in whole or substantial part from any agricultural commodity, as provided for by this Act, adequate weighting shall be given to farm labor. (Oct. 2, 1942, ch. 578, § 3, 56 Stat. 766.)

§ 964. Wages and salaries; limitations on control.

No action shall be taken under authority of this Act with respect to wages or salaries (1) which is inconsistent with the provisions of the Fair Labor Standards Act of 1938, as amended (Title 5, § 616; Title 29, § 201 et seq.), or the National Labor Relations Act (Title 29, § 151 et seq.), or (2) for the purpose of reducing the wages or salaries for any particular work below the highest wages or salaries paid therefor between January 1, 1942, and September 15, 1942: *Provided,* That the President may, without regard to the limitation contained in clause (2), adjust wages or salaries to the extent that he finds necessary in any case to correct gross inequities and also aid in the effective prosecution of the war. (Oct. 2, 1942, ch. 578, § 4, 56 Stat. 766.)

§ 965. Same; prohibition of violation of regulations; employer's reduction of salaries over $5,000; regulation of payment of double time.

(a) No employer shall pay, and no employee shall receive, wages or salaries in contravention of the regulations promulgated by the President under this Act. The President shall also prescribe the extent to which any wage or salary payment made in contravention of such regulations shall be disregarded by the executive departments and other governmental agencies in determining the costs or expenses of any employer for the purposes of any other law or regulation.

(b) Nothing in this Act shall be construed to prevent the reduction by any private employer of the salary of any of his employees which is at the rate of $5,000 or more per annum.

(c) The President shall have power by regulation to limit or prohibit the payment of double time except when, because of emergency conditions, an employee is required to work for seven consecutive days in any regularly scheduled work week. (Oct. 2, 1942, ch. 578, § 5, 56 Stat. 767.)

§ 966. Termination of Act.

The provisions of this Act (except sections 8 and 9 (sections 968 and 969 of this appendix, and amendments to Title 15, § 713a–8)), and all regulations thereunder, shall terminate on June 30, 1944, or on such earlier date as the Congress by concurrent resolution, or the President by proclamation, may prescribe. (Oct. 2, 1942, ch. 578, § 6, 56 Stat. 767.)

§ 967. Emergency Price Control Act of 1942; amendment; applicability of, and construction with this Act.

(a) Section 1 (b) of the Emergency Price Control Act of 1942 (section 901 (b) of this appendix) is hereby amended by striking out "June 30, 1943" and substituting "June 30, 1944".

(b) All provisions (including prohibitions and penalties) of the Emergency Price Control Act of 1942 (section 901 et seq. of this appendix) which are applicable with respect to orders or regulations under such Act shall, insofar as they are not inconsistent with the provisions of this Act, be applicable in the same manner and for the same purposes with respect to regulations or orders issued by the Price Administrator in the exercise of any functions which may be delegated to him under authority of this Act.

(c) Nothing in this Act shall be construed to invalidate any provision of the Emergency Price Control Act of 1942 (section 901 et seq. of this appendix) (except to the extent that such provisions are suspended under authority of section 2 (section 962 of this appendix)), or to invalidate any regulation, price schedule, or order issued or effective under such Act. (Oct. 2, 1942, ch. 578, § 7, 56 Stat. 767.)

§ 968. Crop loans.

(a) The Commodity Credit Corporation is authorized and directed to make available upon any crop of the commodities cotton, corn, wheat, rice, tobacco, and peanuts harvested after December 31, 1941, and before the expiration of the two-year

period beginning with the 1st day of January immediately following the date upon which the President by proclamation or the Congress by concurrent resolution declares that hostilities in the present war have terminated, if producers have not disapproved marketing quotas for such commodity for the marketing year beginning in the calendar year in which such crop is harvested, loans as follows:

(1) To cooperators (except cooperators outside the commercial corn-producing area, in the case of corn) at the rate of 90 per centum of the parity price for the commodity as of the beginning of the marketing year;

(2) To cooperators outside the commercial corn-producing area, in the case of corn, at the rate of 75 per centum of the rate specified in (1) above;

(3) To noncooperators (except noncooperators outside the commercial corn-producing area, in the case of corn) at the rate of 60 per centum of the rate specified in (1) above and only on so much of the commodity as would be subject to penalty if marketed.

(b) All provisions of law applicable with respect to loans under the Agricultural Adjustment Act of 1938, as amended (Title 7, §§ 612c, 1281 et seq.; Title 15, §§ 713c, 713c–1; Title 16, §§ 590h, 590*o*), shall, insofar as they are not inconsistent with the provisions of this section, be applicable with respect to loans made under this section.

(c) In the case of any commodity with respect to which loans may be made at the rate provided in paragraph (1) of subsection (a), the President may fix the loan rate at any rate not less than the loan rate otherwise provided by law if he determines that the loan rate so fixed is necessary to prevent an increase in the cost of feed for livestock and poultry and to aid in the effective prosecution of the war. (Oct. 2, 1942, ch. 578, § 8, 56 Stat. 767.)

§ 969. Amendment of provision relating to encouragement of production of non-basic agricultural commodities.

(a) Section 4 (a) of the Act entitled "An Act to extend the life and increase the credit resources of the Commodity Credit Corporation, and for other purposes", approved July 1, 1941 (U. S. C., 1940 edition, Supp. I, Title 15, sec. 713a–8), is amended—

(1) By inserting after the words "so as to support" a comma and the following: "during the continuance of the present war and until the expiration of the two-year period beginning with the 1st day of January immediately following the date upon which the President by proclamation or the Congress by concurrent resolution declares that hostilities in the present war have terminated,".

(2) By striking out "85 per centum" and inserting in lieu thereof "90 per centum".

(3) By inserting after the word "tobacco" a comma and the word "peanuts".

(b) The amendments made by this section shall, irrespective of whether or not there is any further public announcement under such section 4 (a) (Title 15, § 713a–8 (a)), be applicable with respect to any commodity with respect to which a public announcement has heretofore been made under such section 4 (a) (Title 15, § 713a–8 (a)). (Oct. 2, 1942, ch. 578, § 9, 56 Stat. 768.)

§ 970. Definition of wages and salaries.

When used in this Act, the terms "wages" and "salaries" shall include additional compensation, on an annual or other basis, paid to employees by their employers for personal services (excluding insurance and pension benefits in a reasonable amount to be determined by the President); but for the purpose of determining wages or salaries for any period prior to September 16, 1942, such additional compensation shall be taken into account only in cases where it has been customarily paid by employers to their employees. (Oct. 2, 1942, ch. 578, § 10, 56 Stat. 768.)

§ 971. Violations; penalties.

Any individual, corporation, partnership, or association willfully violating any provision of this Act, or of any regulation promulgated thereunder, shall, upon conviction thereof, be subject to a fine of not more than $1,000, or to imprisonment for not more than one year, or to both such fine and imprisonment. (Oct. 2, 1942, ch. 578, § 11, 56 Stat. 768.)

WAR PAY AND ALLOWANCES ACT OF 1942
(New)

ACT MAR. 7, 1942, CH. 166, 56 STAT. 143

Sec.

1001. Definitions.
1002. Missing, interned, or captive persons; continuance of pay and allowances.
1003. Same; continuance or establishment by department head of allotments for dependents and insurance.
1004. Same; continuance, suspension, or resumption of pay and allowances by department head; limitation on duration of allotments.
1005. Same; finding of death upon year's absence; payment of death gratuity; repayment of death gratuity by missing person upon return.
1006. Same; payment of allotments in case of captured or interned persons until death or return to jurisdiction.
1007. Authority of department head to create new allotments and to continue or change amounts of old allotments.
1008. Penalty for fraudulent receipt of payments.
1009. Determinations by department heads or designees; conclusiveness relative to status of personnel, payments, or death.
1010. Same; fact of dependency; authority to determine; conclusiveness.
1011. Settlement of accounts.
1012. Moving dependents and effects of persons dead, injured, captured, etc.; appropriations chargeable with cost.
1013. Income tax deferment for certain persons in govment service not in position to pay taxes because of service.
1014. Application of act to persons besieged by enemy.
1015. Effective date and termination of act.
1016. Amendment of Civil Service Retirement Act.
1017. Authorization of lock for Saint Marys Falls Canal, Michigan.
1018. Repealed.

§ 1001. Definitions.

For the purpose of this Act—

(a) the term "person" means (1) commissioned officer, warrant officer, enlisted person (including persons selected under the Selective Training and Service Act, as amended (sections 301–318 of this appendix)), member of the Army or Navy Nurse Corps (female), wherever serving; (2) commissioned officer of the Coast and Geodetic Survey or the Public Health Service; and (3) civilian officers and employees of departments, during such time as they may be assigned for duty outside the continental limits of the United States or in Alaska;

(b) the term "active service" means active service in the Army, Navy, Marine Corps, and Coast Guard of the United States, including active Federal service performed by personnel of the retired and reserve components of these forces, the Coast and Geodetic Survey, the Public Health Service, and active Federal service performed by the civilian officers and employees defined in paragraph (a) (3) above;

(c) the term "dependent" shall be as defined in United States Code, Title 37, sections 8 and 8 (a)[1] or such dependent as has been designated in official records;

(d) the term "department", including such term when used in the amendment made by section 16 (section 1016 of this appendix), means any executive department, independent establishment, or agency (including corporations) in the executive branch of the Federal Government. (Mar. 7, 1942, ch. 166, § 1, 56 Stat. 143.)

[1] So in original. Reference was probably intended to sections 8 and 8a of Title 37, Pay and Allowances.

§ 1002. Missing, interned, or captive persons; continuance of pay and allowances.

Any person who is in active service and is officially reported as missing, missing in action, interned in a neutral country, or captured by an enemy shall, while so absent, be entitled to receive or to have credited to his account the same pay and allowances to which such person was entitled at the time of the beginning of the absence or may become entitled to thereafter: *Provided,* That such person shall not have been officially reported as having been absent from his post of duty without authority: *Provided further,* That expiration of the agreed term of service during the period of such absence shall not operate to terminate the right to receive such pay and allowances: *And provided further,* That should proper authority subsequently determine that the person concerned had been absent from his post of duty without authority, such person shall be indebted to the Government in the amount for which payments have been made or pay and allowances credited to his account in accordance with the provisions of this Act during such absence. (Mar. 7, 1942, ch. 166, § 2, 56 Stat. 144.)

APPROPRIATIONS

Act June 23, 1942, ch. 444, § 1, 56 Stat. 389, authorized use of funds appropriated by Sixth Supplemental National Defense Appropriation Act 1942, act Apr. 28, 1942, ch. 247, 56 Stat. 226, under heading "Naval Emergency Fund", for payments to persons subject to this section.

§ 1003. Same; continuance or establishment by department head of allotments for dependents and insurance.

Any person entitled under section 2 of this Act (section 1002 of this appendix) to receive pay and allowances, and who has made an allotment of pay for the support of dependents or for the payment of insurance premiums, shall be entitled to have such allotments for dependents or insurance premiums as he previously may have executed continued for a period of twelve months from date of commencement of absence, notwithstanding that the period for which the allotments had been executed may have expired during such twelve months' period, and the proper disbursing officer shall so continue the allotments during such absence: *Provided,* That in the absence of a previously executed allotment or where the allotments made are not sufficient for reasonable support of dependents or payment of insurance premiums, the head of the department concerned may direct that allotments not exceeding the amount of pay and allowances the absent person would be entitled to allot under regulations of the department concerned, shall be paid by the appropriate disbursing officer to an insurer or to such dependents as have been designated in official records or to such persons as may be determined to be dependent by the head of the department, or person designated by him: *And provided further,* That any premium paid by the Government subsequent to the declared date of death and unearned on insurance issued on the life of a person shall revert to the appropriation of the department concerned. (Mar. 7, 1942, ch. 166, § 3, 56 Stat. 144, as amended Dec. 24, 1942, ch. 828, § 1, 56 Stat. 1092.)

AMENDMENTS

1942—Act Dec. 24, 1942, cited to text, amended provisos.

EFFECTIVE DATE

Section 2 of act Dec. 24, 1942, cited to text, provided: "This Act (act Dec. 24, 1942) shall be effective in all respects as provided in section 15 of the Act of March 7, 1942 (Public Law 490, Seventy-seventh Congress) (section 1015 of this appendix)."

§ 1004. Same; continuance, suspension, or resumption of pay and allowances by department head; limitation on duration of allotments.

When in the opinion of the head of the department concerned the circumstances surrounding the absence of a missing person of one of the classes mentioned in section 2 of this Act (section 1002 of this appendix) justifies such action, in the interest of the Government, or of the missing person, or of a dependent of the missing person, the head of the department, or such person as he may designate, may direct the continuance, suspension, or resumption of payments of the pay and allowances of such person. Except as provided in section 6 of this Act (section 1006 of this appendix), payment of allotments may not continue beyond the twelve months' period following the officially reported date of commencement of absence. (Mar. 7, 1942, ch. 166, § 4, 56 Stat. 144, as amended Dec. 24, 1942, ch. 828, § 1, 56 Stat. 1093.)

AMENDMENTS

1942—Act Dec. 24, 1942, cited to text, amended second sentence.

EFFECTIVE DATE

Effective date of amendment by act Dec. 24, 1942, see note under section 1003 of this appendix.

§ 1005. Same; departmental review; continuance of missing status or finding of death after year's absence; date of termination of pay and allowances.

When the twelve months' period from date of commencement of absence is about to expire in any case of a person missing or missing in action and no official report of death or of being a prisoner or of being interned has been received, the head of the department concerned shall cause a full review of the case to be made. Following such review and when the twelve months' absence shall have expired, or following any subsequent review of the case which shall be made whenever warranted by information received or other circumstances, the head of the department concerned is authorized to direct the continuance of the person's missing status, if the person may reasonably be presumed to be living, or is authorized to make a finding of death. When a finding of death is made it shall include the date upon which death shall be presumed to have occurred for the purposes of termination of crediting pay and allowances, settlements of accounts, and payments of death gratuities and such date shall be the day following the day of expiration of an absence of twelve months, or in cases in which the missing status shall have been continued as hereinbefore authorized, a day to be determined by the head of the department. (Mar. 7, 1942, ch. 166, § 5, 56 Stat. 145, as amended Dec. 24, 1942, ch. 828, § 1, 56 Stat. 1093.)

AMENDMENTS

1942—Act Dec. 24, 1942, cited to text, amended section in its entirety.

EFFECTIVE DATE

Effective date of amendment by act Dec. 24, 1942, see note under section 1003 of this appendix.

§ 1006. Same; payment of allotments in case of captured or interned persons until death or return to jurisdiction; pay and allowances and allotments of persons continued in missing status.

When it is officially reported by the head of the department concerned that a person missing under the conditions specified in section 2 of this Act (section 1002 of this appendix) is alive and in the hands of an enemy or is interned in a neutral country, the payments authorized by section 3 of this Act (section 1003 of this appendix) are, subject to the provisions of section 2 of this Act (section 1002 of this appendix), authorized to be made for a period not to extend beyond the date of the receipt by the head of the department concerned of evidence that the missing person is dead or has returned to the controllable jurisdiction of the department concerned. When a person missing or missing in action is continued in a missing status under section 5 of this Act (section 1005 of this appendix), such person shall continue to be entitled to have pay and allowances credited as provided in section 2 of this Act (section 1002 of this appendix) and payments of allotments, as provided in section 3 of this Act (section 1003 of this appendix), are authorized to be continued, increased, or initiated. (Mar. 7, 1942, ch. 166, § 6, 56 Stat. 145, as amended Dec. 24, 1942, ch. 828, § 1, 56 Stat. 1093.)

AMENDMENTS

1942—Act Dec. 24, 1942, cited to text, added last sentence.

EFFECTIVE DATE

Effective date of amendment by act Dec. 24, 1942, see note under section 1003 of this appendix.

§ 1007. Authority of department head to create new allotments and to continue or change amounts of old allotments.

The head of the department concerned is hereby authorized to direct the payment of new allotments from the pay of persons in active service (other than persons entitled under section 2 or section 14 of this Act (section 1002 or 1014 of this appendix) to receive pay and allowances) to increase or decrease the amount of any allotment heretofore or hereafter made by such persons and to continue payment of any allotments of such person which may have expired in November 1941 and any month subsequent thereto, with or without the consent of such person, subject in all cases to termination by specific request of such persons, whenever in the judgment of the head of the department such action is considered essential for the well-being and protection of dependents of persons in active service. (Mar. 7, 1942, ch. 166, § 7, 56 Stat. 145.)

§ 1008. Penalty for fraudulent receipt of payments.

Whoever shall obtain or receive any money, check, or allotment under this Act, without being entitled thereto, with intent to defraud shall be punished by a fine of not more than $2,000 or by imprisonment for not more than one year, or both. (Mar. 7, 1942, ch. 166, § 8, 56 Stat. 145.)

§ 1009. Determinations by department heads or designees; conclusiveness relative to status of personnel, payments, or death.

Within the scope of the authority granted by this Act, the determination by the head of the department concerned, or by such person as he may designate, of the status of a person in the military or naval forces, the Coast Guard, the Coast and Geodetic Survey, the Public Health Service, or civilian officers or employees as defined in paragraph (a) (3) of section 1 of this Act (section 1001 (a) (3) of this appendix), or his direction relative to continuance, temporary suspension, or resumption of payment of pay and allowances, or finding of death, shall be conclusive. (Mar. 7, 1942, ch. 166, § 9, 56 Stat. 145.)

§ 1010. Same; fact of dependency; authority to determine; conclusiveness.

The determination of the fact of dependency under the provisions of this Act, and the determination of the fact of dependency under the provisions of any and all other laws providing for the payment of pay, allowances, or other emoluments to enlisted men of the Army, Navy, Marine Corps, and Coast Guard of the United States where such payments are contingent upon dependency, shall be made by

the head of the department concerned, or by such subordinate as he may designate, and such determination so made shall be final and conclusive: *Provided,* That the Act of June 4, 1920 (41 Stat. 824), as amended (U. S. C., Title 34, sec. 943), is hereby amended by deleting the word "actually" in the first proviso. (Mar. 7, 1942, ch. 166, § 10, 56 Stat. 145.)

§ 1011. Settlement of accounts.

The head of the department concerned, or such person as he may designate, is authorized to settle the accounts of persons for whose account payments have been made pursuant to the provisions of sections 2 to 7, both inclusive, of this Act (sections 1002–1007 of this appendix), and the accounts of survivors of casualties to ships, stations and military installations which result in loss or destruction of disbursing records, and such settlements shall be conclusive upon the accounting officers of the Government in effecting settlements of the accounts of disbursing officers. (Mar. 7, 1942, ch. 166, § 11, 56 Stat. 146.)

§ 1012. Moving dependents and effects of persons dead, injured, captured, etc.; appropriations chargeable with cost.

The dependents and household and personal effects of any person on active duty (without regard to pay grade) who is officially reported as injured, dead, missing as the result of military or naval operations, interned in a neutral country, or captured by the enemy, may be moved (including packing and unpacking of household effects) to the official residence of record for any such person, or, upon application by such dependents, to such other locations as may be determined by the head of the department concerned or by such person as he may designate, by the use of either commercial or Government transportation: *Provided,* That the cost of such transportation, including packing and unpacking, shall be charged against appropriations currently available. (Mar. 7, 1942, ch. 166, § 12, 56 Stat. 146.)

§ 1013. Income tax deferment for certain persons in Government service not in position to pay taxes because of service.

Notwithstanding any other provision of law, in the case of any taxable year beginning after December 31, 1940, no Federal income-tax return of, or payment of any Federal income tax by—

(a) any individual in the military or naval forces of the United States, or

(b) any civilian officer or employee of any department

who, at the time any such return or payment would otherwise become due, is a prisoner of war or is otherwise detained by any foreign government with which the United States is at war, or

(c) any individual in the military or naval forces of the United States serving on sea duty or outside the continental United States at the time any such return or payment would otherwise become due,

shall become due until one of the following dates, whichever is the earliest:

(1) the fifteenth day of the third month following the month in which he ceases (except by reason of death or incompetency) to be a prisoner of war, or to be detained by any foreign government with which the United States is at war, or to be a member of the military or naval forces of the United States serving on sea duty or outside the continental United States, as the case may be, unless prior to the expiration of such fifteenth day he again is a prisoner of war, or is detained by any foreign government with which the United States is at war, or is a member of the military or naval forces of the United States serving on sea duty or outside the continental United States;

(2) the fifteenth day of the third month following the month in which the present war with Germany, Italy, and Japan is terminated, as proclaimed by the President; or

(3) the fifteenth day of the third month following the month in which an executor, administrator, or conservator of the estate of the taxpayer is appointed.

Such due date is prescribed subject to the power of the Commissioner of Internal Revenue to extend the time for filing such return or paying such tax, as in other cases, and to assess and collect the tax as provided in sections 146, 273, and 274 of the Internal Revenue Code (sections 146, 273, and 274 of Title 26) in cases in which such assessment or collection is jeopardized and in cases of bankruptcy or receivership. For the purpose of this section, the term "continental United States" means the States and the District of Columbia, and the terms "individual" or "member" of the military or naval forces of the United States means any person in the Army of the United States, the United States Navy, the Marine Corps, the Army or Navy Nurse Corps (female), the Coast Guard, the Coast and Geodetic Survey, or the Public Health Service. (Mar. 7, 1942, ch. 166, § 13, 56 Stat. 146.)

LIMITATION OF SECTION UNDER OTHER LAWS

Section 507 (b) (1) of the Revenue Act of 1942, act Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, title V, 56 Stat. 964, provided as follows: "The amendments made by this section (adding sections 3804 and 3805 to Title 26, and adding section 527 to this appendix) shall not be construed to shorten any period fixed under the provisions of section 13 or 14 of the Act approved March 7, 1942 (Public Law 490—77th Congress), (sections 1013 and 1014 of this appendix) within which any act may be done, except that any action or proceeding authorized under section 3804 (d) (1) of the Internal Revenue Code, as well as any other action or proceeding authorized by law in connection therewith, may be taken, begun, or prosecuted without regard to the period so fixed."

§ 1014. Application of Act to persons besieged by enemy.

The provisions of this Act, applicable to persons in the hands of an enemy, shall also apply to any person beleaguered or besieged by enemy forces. (Mar. 7, 1942, ch. 166, § 14, 56 Stat. 147.)

CROSS REFERENCES

Limitation of section under other laws, see note under section 1013 of this appendix.

§ 1015. Effective date and termination of Act.

This Act, except sections 13, 16, 17, and 18 (sections 1013, 1016, 1017 and 1018 of this appendix), shall be effective from September 8, 1939, and shall remain in effect until the termination of the present war with Germany, Italy, and Japan, and for twelve months thereafter, or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate. (Mar. 7, 1942, ch. 166, § 15, 56 Stat. 147, as amended Dec. 24, 1942, ch. 828, § 1, 56 Stat. 1093.)

AMENDMENTS

1942—Act Dec. 24, 1942, cited to text, substituted "and for twelve * * * may designate," for "as proclaimed by the President, and for twelve months thereafter."

EFFECTIVE DATE

Effective date of amendment by act Dec. 24, 1942, see note under section 1003 of this appendix.

§ 1016. Amendment of Civil Service Retirement Act.

(a) The last sentence of subsection (c) of the first section of the Civil Service Retirement Act, approved May 29, 1930, as amended, is amended by striking out "any elective officer,".

(b) Subsection (a) of section 2 of such Act of May 29, 1930, as amended, is amended by striking out ": *Provided, however*, That no provision of this or any other Act relating to automatic separation from the service shall have any application whatever to any elective officer".

(c) Subsection (a) of section 3 of such Act of May 29, 1930, as amended, is amended to read as follows:

"(a) This Act (Title 5, § 691 et seq.) shall apply to all officers and employees in or under the executive, judicial, and legislative branches of the United States Government, and to all officers and employees of the municipal government of the District of Columbia, except elective officers and heads of executive departments: *Provided*, That this Act (Title 5, § 691 et seq.) shall not apply to any such officer or employee of the United States or of the municipal government of the District of Columbia subject to another retirement system for such officers and employees of such governments: *Provided further*, That this Act (Title 5, § 691 et seq.) shall not apply to any officer or employee in the legislative branch of the Government within the classes of officers and employees which were made eligible for the benefits of this Act (Title 5, § 691 et seq.) by the Act of July 13, 1937 (Title 5, §§ 693b–693d, 698b, 715d, and 719a), until he gives notice in writing to the disbursing officer by whom his salary is paid, of his desire to come within the purview of this Act (Title 5, § 691 et seq.); and any officer or employee within such classes may, within sixty days after January 24, 1942, withdraw from the purview of this Act (Title 5, § 691 et seq.) by giving similar notice of such desire. In the case of any officer or employee in the service of the legislative branch of the Government on January 24, 1942, such notice of desire to come within the purview of this Act (Title 5, § 691 et seq.) must be given within the calendar year 1942. In the case of any officer or employee of the legislative branch of the Government who enters the service after January 24, 1942, such notice of desire to come within the purview of this Act (Title 5, § 691 et seq.) must be given within six months after the date of entrance to the service."

(d) The amounts deducted and withheld from the basic salary, pay, or compensation of any officer made ineligible for the benefits of such Act of May 29, 1930, as amended (Title 5, § 691 et seq.), by the amendments made by this section to such Act of May 29, 1930 (affecting Title 5, §§ 691 (c), 693 (a), 715 (a)), and deposited to the credit of the civil-service retirement and disability fund, and any additional amounts paid into such fund by such officer, shall be returned to such officer within thirty days after the date of enactment of this Act. (Mar. 7, 1942, ch. 166, § 16, 56 Stat. 147.)

§ 1017. Authorization of lock for Saint Marys Falls Canal, Michigan.

The existing project for the Great Lakes and connecting channels is modified to provide for a new lock about eight hundred feet long, eighty feet wide, and thirty feet deep, at Saint Marys Falls Canal, Michigan, together with suitable approaches thereto, said lock to replace the present Weitzel lock and approaches, all in accordance with the recommendations contained in House Document Numbered 218, Seventy-seventh Congress, first session.

This improvement is hereby adopted and authorized and shall be prosecuted in the interest of national defense under the direction of the Secretary of War and supervision of the Chief of Engineers, subject to the conditions set forth in said document. (Mar. 7, 1942, ch. 166, § 17, 56 Stat. 148.)

§ 1018. Repealed. June 16, 1942, ch. 413, § 19, 56 Stat. 363, eff. June 1, 1942.

CODIFICATION

Section was from act Mar. 7, 1942, ch. 166, § 18, 56 Stat. 148.

Present provisions on this subject are contained in section 102 of Title 37, Pay and Allowances.

SMALL BUSINESS MOBILIZATION LAW (New)

ACT JUNE 11, 1942, CH. 404, 56 STAT. 351

Sec.

1101. Mobilization of productive capacity by Chairman of War Production Board; cooperation with other governmental agencies.
1102. Powers of Chairman of the War Production Board.
1103. Certification of small business group as competent Government contractor as conclusive on Government agencies.
1104. Smaller War Plants Corporation.
(a) Creation of corporation; location of principal office.
(b) Capital stock.
(c) Appointment of board of directors; selection of chairman and vice chairman.
(d) Span of life and general powers of corporation.
(e) Depositaries.
(f) Power to make loans, purchase or lease property, contract with Government, let subcontracts, etc.; certification of competence for procurement contracts.
(g) Offenses and penalties.
1105. Reports by Chairman of War Production Board.
1106. Defense Plants Corporation as agent of corporation for administering loans, properties, etc.

Sec.

1107. Participation in loans by the War Department, the Navy Department, and the Maritime Commission.
1108. Amendment of section 84 of Title 12.
1109. Amendment of section 606b of Title 15.
1110. Insured banks as depositaries of public money; duties; security; discrimination between banks prohibited; repeal of inconsistent laws.
1111. Construction with other laws and Executive Orders.
1112. Suspension of antitrust laws; certificate of necessity; reports; publication; termination of section.

CROSS REFERENCES

War and defense contract acts generally, see section 1151 et seq. of this appendix.

§ 1101. Mobilization of productive capacity by Chairman of War Production Board; cooperation with other governmental agencies.

In addition to the powers and duties of the Chairman of the War Production Board defined by Executive Order Numbered 9024 of January 16, 1942, and by Executive Order Numbered 9040 of January 24, 1942, it shall be the duty of the Chairman of the War Production Board, and he is hereby empowered, through a deputy to be appointed by him, to mobilize aggressively the productive capacity of all small business concerns, and to determine the means by which such concerns can be most efficiently and effectively utilized to augment war production.

It shall also be the duty of the Chairman of the War Production Board, and he is hereby empowered, through the deputy so appointed by him, to cooperate to the fullest practicable extent with the Director of Civilian Supply and other appropriate governmental agencies in the issuance of all orders limiting production by business enterprises, with a view to insuring that small business concerns will be most efficiently and effectively utilized in the production of articles, equipment, supplies, and materials for both war and essential civilian purposes. (June 11, 1942, ch. 404, § 1, 56 Stat. 351.)

§ 1102. Powers of Chairman of the War Production Board.

The Chairman of the War Production Board shall have power, and he is hereby directed, whenever and to the extent that he determines such action to be necessary—

(1) to make, or arrange with the Bureau of the Census or such other governmental agency as may be possessed of the necessary personnel and facilities for the making of, a complete inventory of all productive facilities in the United States which may be used for war production;

(2) to direct the attention of officers of the Government having procurement powers to the potential productive capacity of plants operated by small business concerns;

(3) to obtain information with respect to the extent and the terms upon which prime contractors with the Government have let subcontracts, and to take such action as he may deem appropriate to bring about the letting by such prime contractors of subcontracts upon fair and equitable terms and in the greatest volume practicable;

(4) to take such action as will result in the granting of such Government contracts to business concerns operating small plants as will provide them with a sufficient incentive to engage in war production and to make such conversion of their plants as may be necessary to engage in war production;

(5) to certify to the Smaller War Plants Corporation established under section 4 of this Act (section 1104 of this appendix) and to the Reconstruction Finance Corporation or any of its subsidiaries, the amount of funds necessary for the conversion to war production of any small plant or other plant interested in obtaining from the Smaller War Plants Corporation, or from the Reconstruction Finance Corporation, or any such subsidiary, the capital necessary to provide for such conversion;

(6) to certify to Government procurement officers with respect to the competency, as to capacity and credit, of any small business concern or group of such concerns to perform a specific Government procurement contract;

(7) to obtain from the Secretary of War, the Secretary of the Navy, the Director of the Procurement Division of the Treasury, the Reconstruction Finance Corporation and any subsidiary thereof, and any other Federal department, establishment, or agency engaged in war procurement or in the financing of war procurement or production, such reports concerning the letting of contracts and subcontracts and making of loans to business concerns as he may deem pertinent in carrying out his functions under this Act; and

(8) to make studies with respect to the means by which small business concerns may be supplied with essential raw materials and receive fair and reasonable treatment from all Government departments and agencies without interfering with the efficiency of the war-production program. (June 11, 1942, ch. 404, § 2, 56 Stat. 352.)

§ 1103. Certification of small business group as competent Government contractor as conclusive on Government agencies.

In any case in which a small business concern or group of such concerns has been certified by or under the authority of the Chairman of the War Production Board to be a competent Government contractor with respect to capacity and credit as to a specific Government procurement contract, the Secretary of War, the Secretary of the Navy, the Director of the Procurement Division of the Treasury, and all other officers of the Government having procurement powers are directed to accept such certification as conclusive, and are authorized to let such Government procurement contract to such concern or group of concerns without requiring it to meet any other requirements with respect to capacity and credit. The Congress hereby recognizes the fact that business concerns operating small plants are frequently unable to produce certain articles at as low a per unit cost as business concerns operating large plants and that, as a consequence of such fact, in order to mobilize the Nation's full productive capacity, including both large and small plants, it may be necessary for the Government to pay a higher per unit price for such articles to business concerns operating small plants than it pays to business concerns operating large plants. (June 11, 1942, ch. 404, § 3, 56 Stat. 352.)

§ 1104. Smaller War Plants Corporation—(a) Creation of corporation; location of principal office.

There is hereby created a body corporate under the name "Smaller War Plants Corporation" (hereinafter referred to as the "Corporation"). The principal office of the Corporation shall be located in the District of Columbia, but the Corporation may establish such branch offices in other places in the United States as may be determined by the board of directors.

(b) Capital stock.

The Corporation shall have capital stock of $150,000,000, subscribed for by the United States through the Secretary of the Treasury, and payment for which shall be subject to call in whole or in part by the board of directors of the Corporation. There is hereby authorized to be appropriated the sum of $150,000,000 for the purpose of enabling the Secretary of the Treasury to make payment for such capital stock when payment is called by the board of directors. Receipts for payments by the United States for or on account of such capital stock shall be issued by the Corporation to the Secretary of the Treasury and shall be evidence of the stock ownership by the United States.

(c) Appointment of board of directors; selection of chairman and vice chairman.

The management of the Corporation shall be vested in a board of five directors, deemed to be familiar with the problems of small business, to be appointed by the Chairman of the War Production Board. The board of directors shall select a chairman and a vice chairman from among the members of the board.

(d) Span of life and general powers of corporation.

The Corporation shall not have succession, beyond July 1, 1945, except for purposes of liquidation, unless its life is extended beyond such date pursuant to an Act of Congress. It shall have power to adopt, alter, and use a corporate seal, which shall be judicially noticed; to make contracts; to lease such real estate as may be necessary for the transaction of its business; to sue and be sued, to complain and to defend, in any court of competent jurisdiction, State or Federal; to select, employ, and fix the compensation of such officers, employees, attorneys, and agents as shall be necessary for the transaction of the business of the Corporation; to define their authority and duties, require bonds of them, and fix the penalties thereof; and to prescribe, amend, and repeal, by its board of directors, bylaws, rules, and regulations govering the manner in which its general business may be conducted and the powers granted to it by law may be exercised and enjoyed. The board of directors of the Corporation shall determine and prescribe the manner in which its obligations shall be incurred and its expenses allowed and paid. The Corporation shall be entitled to the free use of the United States mails in the same manner as the executive departments of the Government. The Corporation, with the consent of any board, commission, independent establishment, or executive department of the Government, including any field service thereof, may avail itself of the use of information, services, facilities, officers, and employees thereof in carrying out the provisions of this Act.

(e) Depositaries.

All moneys of the Corporation not otherwise employed may be deposited with the Treasurer of the United States subject to check by authority of the Corporation or in any Federal Reserve bank. The Federal Reserve banks are authorized and directed to act as depositaries, custodians, and fiscal agents for the Corporation in the general performance of its powers conferred by this Act. All insured banks, when designated by the Secretary of the Treasury, shall act as depositaries, custodians, and financial agents for the Corporation.

(f) Power to make loans, purchase or lease property, contract with Government, let subcontracts, etc.; certification of competence for procurement contracts.

The Corporation is empowered (1) to make loans or advances, on such terms and conditions and with such maturities as it may determine, to enable small business concerns to finance plant construction, conversion, or expansion, or to finance the acquisition of equipment, facilities, machinery, supplies, or materials, or to supply such concerns with capital, to be used in the manufacture of articles, equipment, supplies, or materials for war or essential civilian purposes; and such loans or advances may be made or effected either directly or in cooperation with banks or other lending institutions through agreements to participate or by the purchase of participations, or otherwise; (2) to purchase or lease such land, to purchase, lease, build, or expand such plants, and to purchase or produce such equipment, facilities, machinery, materials, or supplies, as may be needed to enable the Corporation to provide small business concerns with such land, plants, equipment, facilities, machinery, materials, or supplies as such concerns may require to engage in the production of such articles, equipment, supplies, or materials; (3) to lease, sell, or otherwise dispose of to any small business concern any such land, plants, equipment, facilities, machinery, materials, or supplies; (4) to enter into contracts with the United States Government and any department, agency, or officer thereof having procurement powers obligating the Corporation to furnish articles, equipment, supplies, or materials to the Government; and (5) to arrange for the performance of such contracts by letting subcontracts to small business concerns or others for the manufacture, supply, or assembly of such articles, equipment, supplies, or materials, or parts thereof, or servicing or processing in connection therewith, or such management services as may be necessary to enable the Corporation to perform such contracts. In any case in which the Chairman of the War Production Board certifies to the Secretary of War, the Secretary of the Navy, the Director of the Procurement Division of the Treasury, or to any other officer of the

Government having procurement powers, that the Smaller War Plants Corporation is competent to perform any specific Government procurement contract to be let by any such officer, it shall be the duty of such officer to let such procurement contract to such Corporation upon such terms and conditions as may be specified by the Chairman of the War Production Board. Such subcontracts may be let upon such terms and conditions as the Corporation may deem appropriate in accordance with such regulations as may be prescribed under section 201 of the First War Powers Act, 1941 (section 611 of this appendix).

(g) Offenses and penalties.

(1) Whoever makes any statement knowing it to be false, or whoever willfully overvalues any security, for the purpose of obtaining for himself or for any applicant any loan, or extension thereof by renewal, deferment of action, or otherwise, or the acceptance, release, or substitution of security therefor, or for the purpose of influencing in any way the action of the Corporation, or for the purpose of obtaining money, property, or anything of value, under this Act, shall be punished by a fine of not more than $5,000 or by imprisonment for not more than two years, or both.

(2) Whoever, being connected in any capacity with the Corporation, (1) embezzles, abstracts, purloins, or willfully misapplies any moneys, funds, securities, or other things of value, whether belonging to it or pledged or otherwise entrusted to it, or (2) with intent to defraud the Corporation or any other body politic or corporate, or any individual, or to deceive any officer, auditor, or examiner of the Corporation, makes any false entry in any book, report, or statement of or to the Corporation, or, without being duly authorized, draws any order or issues, puts forth, or assigns any note, debenture, bond, or other obligation, or draft, bill of exchange, mortgage, judgment, or decree thereof, or (3) with intent to defraud participates, shares, receives directly or indirectly any money, profit, property, or benefit through any transaction, loan, commission, contract, or any other act of the Corporation, or (4) gives any unauthorized information concerning any future action or plan of the Corporation which might affect the value of securities, or, having such knowledge, invests or speculates, directly or indirectly, in the securities or property of any company or corporation receiving loans or other assistance from the Corporation, shall be punished by a fine of not more than $10,000 or by imprisonment for not more than five years, or both.

(3) The provisions of sections 112, 113, 114, 115, 116, and 117 of the Criminal Code of the United States (U. S. C., Title 18, ch. 5, secs. 202 to 207, inclusive), insofar as applicable, are extended to apply to contracts or agreements with the Corporation under this Act. (June 11, 1942, ch. 404, § 4, 56 Stat. 353.)

CROSS REFERENCES

Certification of amount of funds necessary to convert business to war production, see section 1102 of this appendix.

Insured banks, deposit of public money generally, see section 1110 of this title and section 265 of Title 12, Banks and Banking.

Transfer of loans, equipment, etc., to Defense Plants Corporation, see section 1106 of this title.

§ 1105. Reports by Chairman of War Production Board.

The Chairman of the War Production Board shall make a report every sixty days of his operations under this Act to the President, the President of the Senate, and the Speaker of the House of Representatives. Such report shall include the names of the business concerns to whom contracts are let, and for whom financing is arranged, by the Corporation, together with the amounts involved, and such report shall include such other information, and such comments and recommendations, with respect to the relation of small business concerns to the war effort, as the Chairman may deem appropriate. (June 11, 1942, ch. 404, § 5, 56 Stat. 355.)

§ 1106. Defense Plants Corporation as agent of corporation for administering loans, properties, etc.

Whenever the Smaller War Plants Corporation has completed any transaction under clause (1), (2), or (3) of subsection (f) of section 4 of this Act (section 1104 of this appendix), it shall transfer the loan, advance, plant, equipment, facilities, machinery, materials, supplies, leases, or other property resulting from such transaction to the Defense Plants Corporation, and the Defense Plants Corporation shall service and administer such loan, advance, or property, as the agent of the Smaller War Plants Corporation, remitting to the Smaller War Plants Corporation any interest, principal, or other proceeds or collections, after deducting its actual expense of service and administration. (June 11, 1942, ch. 404, § 6, 56 Stat. 355.)

§ 1107. Participation in loans by the War Department, the Navy Department, and the Maritime Commission.

The War Department, the Navy Department, and the Maritime Commission are hereby authorized to make or participate in loans, guaranties, and commitments in accordance with Executive Order Numbered 9112 of March 26, 1942 (note following section 611 of this appendix), and to participate in or to guarantee any loans made pursuant to this Act with a view to increasing the production of war materials, supplies, or equipment; and in connection therewith they may use any funds heretofore or hereafter made available to them for purposes of procuring war materials, supplies, and equipment, or of expediting the production thereof. (June 11, 1942, ch. 404, § 7, 56 Stat. 355.)

§ 1108. Amendment of section 84 of Title 12.

Section 5200 of the Revised Statutes (Title 12, § 84), as amended, is amended by adding at the end thereof a new paragraph reading as follows:

"(10) Obligations shall not be subject under this section (Title 12, § 84) to any limitation based upon such capital and surplus to the extent that such obligations are secured or covered by guaranties, or by commitments or agreements to take over or

to purchase, made by any Federal Reserve bank or by the United States or any department, bureau, board, commission, or establishment of the United States, including any corporation wholly owned directly or indirectly by the United States: *Provided*, That such guaranties, agreements, or commitments are unconditional and must be performed by payment of cash or its equivalent within sixty days after demand. The Comptroller of the Currency is hereby authorized to define the terms herein used if and when he may deem it necessary." (June 11, 1942, ch. 404, § 8, 56 Stat. 355.)

§ 1109. Amendment of section 606b of Title 15.

Subparagraph (2) of the fourth paragraph of section 5d of the Reconstruction Finance Corporation Act (Title 15, § 606b), as amended, is hereby amended to read as follows:

"(2) To make loans to and purchase the obligations of any business enterprise, including, when requested by the Secretary of Commerce, subscription to the capital stock thereof, for any purpose deemed by the Corporation to be advantageous to the national defense. Such loans, purchases, or subscriptions shall be made under such terms and conditions and with such maturities as the Corporation may determine. The War Department and the Navy Department are hereby authorized to participate in or to guarantee any loans made by the Reconstruction Finance Corporation pursuant to this provision, and, in connection therewith, they may use any funds heretofore or hereafter made available for purposes of procuring war materials, supplies, and equipment." (June 11, 1942, ch. 404, § 9, 56 Stat. 355.)

§ 1110. Insured banks as depositaries of public money; duties; security; discrimination between banks prohibited; repeal of inconsistent laws.

All insured banks designated for that purpose by the Secretary of the Treasury shall be depositaries of public money of the United States (including, without being limited to, revenues and funds of the United States, and any funds the deposit of which is subject to the control or regulation of the United States or any of its officers, agents, or employees, and Postal Savings funds), and the Secretary is hereby authorized to deposit public money in such depositaries, under such regulations as may be prescribed by the Secretary; and they may also be employed as financial agents of the Government; and they shall perform all such reasonable duties, as depositaries of public money and financial agents of the Government as may be required of them. The Secretary of the Treasury shall require of the insured banks thus designated satisfactory security by the deposit of United States bonds or otherwise, for the safekeeping and prompt payment of public money deposited with them and for the faithful performance of their duties as financial agents of the Government: *Provided*, That no such security shall be required for the safekeeping and prompt payment of such parts of the deposits of the public money in such banks as are insured deposits and each officer, employee, or agent of the United States having official custody of public funds and lawfully depositing the same in an insured bank shall, for the purpose of determining the amount of the insured deposits, be deemed a depositor in such custodial capacity separate and distinct from any other officer, employee, or agent of the United States having official custody of public funds and lawfully depositing the same in the same insured bank in custodial capacity. Notwithstanding any other provision of law, no department, board, agency, instrumentality, officer, employee, or agent of the United States shall issue or permit to continue in effect any regulations, rulings, or instructions, or enter into or approve any contracts or perform any other acts having to do with the deposit, disbursement, or expenditure of public funds, or the deposit, custody, or advance of funds subject to the control of the United States as trustee or otherwise which shall discriminate against or prefer national banking associations, State banks members of the Federal Reserve System, or insured banks not members of the Federal Reserve System, by class, or which shall require those enjoying the benefits, directly or indirectly, of disbursed public funds so to discriminate. All Acts or parts thereof in conflict herewith are hereby repealed. The terms "insured bank" and "insured deposit" as used in this Act shall be construed according to the definitions of such terms in the Act of August 23, 1935 (49 Stat. 684), as amended (U. S. C., Title 12, sec. 264). (June 11, 1942, ch. 404, § 10, 56 Stat. 356.)

CROSS REFERENCES

Smaller War Plants Corporation funds, deposit, see section 1104 (e) of this appendix.

§ 1111. Construction with other laws and Executive Orders.

Nothing in this Act shall be construed to modify or limit in any manner (1) the authority vested in the Chairman of the War Production Board by Executive Order Numbered 9024 of January 16, 1942, or Executive Order Numbered 9040 of January 24, 1942, or vested in him by any other Executive order or Act of Congress; or (2) the authority vested in the Reconstruction Finance Corporation or any of its subsidiaries by any Executive order or Act of Congress. (June 11, 1942, ch. 404, § 11, 56 Stat. 357.)

§ 1112. Suspension of antitrust laws; certificate of necessity; reports; publication; termination of section.

Whenever the Chairman of the War Production Board shall, after consultation with the Attorney General, find, and so certify to the Attorney General in writing, that the doing of any act or thing, or the omission to do any act or thing, by one or more persons during the period that this section is in effect, in compliance with any request or approval made by the Chairman in writing, is requisite to the prosecution of the war, such act, thing or omission shall be deemed in the public interest and no prosecution or civil action shall be commenced with reference thereto under the antitrust laws of the United States or the Federal Trade Commission Act. Such finding and certificate may in

his discretion be withdrawn at any time by the Chairman by giving notice of such withdrawal to the Attorney General, whereupon the provisions of this section shall not apply to any subsequent act or omission by reason of such finding or certificate.

The Attorney General from time to time, but not less frequently than once every one hundred and twenty days, shall transmit to the Congress a report of operations under this section. Reports provided for under this section shall be transmitted to the Secretary of the Senate or the Clerk of the House of Representatives, as the case may be, if the Senate or the House of Representatives, as the case may be, is not in session.

The Attorney General shall order published in the Federal Register every such certificate and, when he deems it in the public interest, the details of any plan, program or other arrangement promulgated under, or which is the basis of, any such certificate.

This section shall remain in force until six months after the termination of the present war or until such earlier time as the Congress by concurrent resolution or the President may designate, but no prosecution or civil action shall be commenced thereafter with reference to any act or omission occurring prior thereto if such prosecution or civil action would be barred by this section if it remained in force. (June 11, 1942, ch. 404, § 12, 56 Stat. 1112.)

REFERENCES IN TEXT

For "antitrust laws", mentioned in text, see sections 1–7 and 12–27 of Title 15, Commerce and Trade.

For "Federal Trade Commission Act," mentioned in text, see sections 41–46, 47–58 of Title 15, Commerce and Trade, and section 610 of Title 7, Agriculture.

CROSS REFERENCES

Federal Register, contents generally, see section 301 et seq. of Title 44, Public Printing and Documents.

POWERS VESTED IN SECRETARY OF AGRICULTURE

Powers granted by section as vested in Secretary of Agriculture in connection with Nation's wartime food program, see Ex. Ord. No. 9280, following section 514 of Title 5, Executive Departments and Government Officers and Employees.

WAR AND DEFENSE CONTRACT ACTS (New)

ACT OF JUNE 28, 1940

Sec.

1151. Advance and partial payments on defense contracts; lien on payments; report to Congress.
1152. Contracts for acquisition, construction and repair of naval vessels, aircraft, and equipment therefor.
(a) Negotiation authorized.
(b) Assent by contractors to certain conditions of contract.
1153. Limitation of provisions of section 496 of Title 34 to contracts in excess of $25,000.
1154. Certification of necessity and cost of special additional equipment; report of cost thereof.
1155. Hours of labor of Navy Department and Coast Guard employees; overtime compensation; suspension of limitation of working hours.
1156. Reemployment of retired employees, deductions from salary, separation from service, suspension of annuity, removal and reinstatement.
1157. Vacation pay in lieu of vacation for Navy and Coast Guard employees during emergency.
1158. Limitation of cost of authorized vessels increased; suspension of limitations on payments to Navy Department employees; additional personnel authorized; construction and operation of facilities on government land; condemnation of private property and facilities authorized.
1159. Modification of existing contracts.
1160. Approval of contracts by Secretary of Navy.
1161. Employment of aliens in certain capacities prohibited; penalties; definition of person.
1162. Termination of sections 1151–1162.

ACT OF JULY 2, 1940

1171. Contracts for Army defense facilities.
(a) Construction of facilities at military posts; acquisition of military equipment, munitions and supplies; suspension of limitations on costs; compliance with certain contract conditions; cost methods of contracting.
(b) Operation and maintenance of facilities; disposal of land and facilities.
(c) Advance payments to contractors.
1172. Contracts for emergencies affecting national defense; limitation of amount; report of expenditures; compliance with statutory conditions for contracts.

ACT OF JULY 11, 1941

1181. Contracts for acquisition, construction and repair of vessels, aircraft and equipment thereof, for Coast Guard.

ACT OF APRIL 28, 1942

1191. Renegotiation of contracts; determination and recovery of excess profits.
(a) Definitions.
(b) Provisions required to be inserted in contracts in excess of $100,000.
(c) Renegotiation of contract price on determination of excess profits; recovery of excess profits; agreements discharging contractor from liability; limitations; notice of renegotiation; contracts subject to.
(d) Determination of renegotiation price or excess profits; Bureau of Internal Revenue services as available.
(e) Financial and production costs statements required, refusal to furnish, false or misleading statements, penalties; Secretary authorized to exercise powers.
(f) Delegation of powers by Department head.
(g) Separability of section.
(h) Termination of section.
(i) Contracts exempted.
(j) Persons authorized to prosecute claims against United States.

ACT OF DECEMBER 17, 1942

1201. Acquisition and operation of buildings and facilities by Secretary of Navy; report on contracts.

CROSS REFERENCES

"Defense contractor" defined, see section 50 of Title 41 Public Contracts.

Fixed fee to be limited to six per centum of cost, see section 768 of this appendix.

Honorable discharge from land and naval forces as substitute for birth certificate required for defense employment, see section 49 of Title 41, Public Contracts.

Suspension of limitations on number of serviceable airplanes, etc., during war, see section 774 of this appendix.

War contracts as exempt from certain provisions of law, see section 611 of this appendix.

ACT OF JUNE 28, 1940

ACT JUNE 28, 1940, CH. 440, 54 STAT. 676

EXTENSION OF PERIOD FOR WHICH OVERTIME RATES OF COMPENSATION MAY BE PAID

Res. July 3, 1942, ch. 482, 56 Stat. 645, as amended Oct. 2, 1942, ch. 577, 56 Stat. 765, extended from June 30, 1942, to and including Nov. 30, 1942, the provisions for the payment of overtime rates of compensation contained in this act.

§ 1151. Advance and partial payments on defense contracts; lien on payments; report to Congress.

Whenever in the opinion of the President of the United States such course would be in the best interests of national defense during the national emergency declared by the President on September 8, 1939, to exist, the Secretary of the Navy, or the Secretary of the Treasury in the case of Coast Guard contracts, is authorized to advance, from appropriations available therefor, payments to contractors in amounts not exceeding 30 per centum of the contract price, upon such terms as such Secretary shall prescribe, and adequate security for the protection of the Government for the payments so made shall be required. The Secretary concerned is further authorized in his discretion to make partial payments on the balance of the contract price from time to time during the progress of the work, such partial payments not to exceed the value of the work already done, but to be subject to a lien as provided by the Act of August 22, 1911 (37 Stat. 32; 34 U. S. C., § 582), entitled "An Act authorizing the Secretary of the Navy to make partial payments for work already done under public contracts,": *Provided*, That the Secretary concerned shall report every three months to the Congress the advance payments made under the authority of this section. (June 28, 1940, ch. 440, title I, § 1, 54 Stat. 676.)

§ 1152. Contracts for acquisition, construction and repair of naval vessels, aircraft, and equipment therefor—(a) (1) Negotiation authorized; priority of deliveries; open market purchases; bond; limitation of contractor's fee.

Whenever deemed by the President of the United States to be in the best interests of the national defense during the national emergency declared by the President on September 8, 1939, to exist, the Secretary of the Navy is hereby authorized to negotiate contracts for the acquisition, construction, repair, or alteration of complete naval vessels or aircraft, or any portion thereof, including plans, spare parts, and equipment therefor, that have been or may be authorized, and also for machine tools and other similar equipment, with or without advertising or competitive bidding upon determination that the price is fair and reasonable. Deliveries of material under all orders placed pursuant to the authority of this paragraph and all other naval contracts or orders and deliveries of material under all Army contracts or orders shall, in the discretion of the President, take priority over all deliveries for private account or for export: *Provided*, That the Secretary of the Navy shall report every three months to the Congress the contracts entered into under the authority of this paragraph: *Provided further*, That contracts negotiated pursuant to the provisions of this paragraph shall not be deemed to be contracts for the purchase of such materials, supplies, articles, or equipment as may usually be bought in the open market within the meaning of section 9 of the Act entitled "An Act to provide conditions for the purchase of supplies and the making of contracts by the United States, and for other purposes", approved June 30, 1936 (49 Stat. 2036; 41 U. S. C. §§ 35–45): *Provided further*, That nothing herein contained shall relieve a bidder or contractor of the obligation to furnish the bonds under the requirements of the Act of August 24, 1935 (49 Stat. 793; 40 U. S .C. § 270 (a) to (d)): *Provided further*, That the cost-plus-a-percentage-of-cost system of contracting shall not be used under the authority granted by this paragraph to negotiate contracts; but this proviso shall not be construed to prohibit the use of the cost-plus-a-fixed-fee form of contract when such use is deemed necessary by the Secretary of the Navy: *And provided further*, That the fixed fee to be paid the contractor as a result of any contract entered into under the authority of this paragraph, or any War Department contract entered into in the form of cost-plus-a-fixed-fee, shall not exceed 7 per centum of the estimated cost of the contract (exclusive of the fee as determined by the Secretary of the Navy or the Secretary of War, as the case may be).

(2) Material entitled to priority in delivery.

Deliveries of material to which priority may be assigned pursuant to paragraph (1) shall include, in addition to deliveries of material under contracts or orders of the Army or Navy, deliveries of material under—

(A) Contracts or orders for the government of any country whose defense the President deems vital to the defense of the United States under the terms of the Act of March 11, 1941, entitled "An Act to promote the defense of the United States" (22 U. S. C. §§ 411–419);

(B) Contracts or orders which the President shall deem necessary or appropriate to promote the defense of the United States;

(C) Subcontracts or suborders which the President shall deem necessary or appropriate to the fulfillment of any contract or order as specified in this subsection (a).

Deliveries under any contract or order specified in this subsection (a) may be assigned priority over deliveries under any other contract or order; and the President may require acceptance of and performance under such contracts or orders in preference to other contracts or orders for the purpose of assuring such priority. Whenever the President is satified that the fulfillment of requirements for the defense of the United States will result in a shortage in the supply of any material or of any facilities for defense or for private account or for export, the President may allocate such material or facilities in such manner, upon such conditions and to such extent as he shall deem necessary or

appropriate in the public interest and to promote the national defense.

(3) Inspection of records and property; investigations.

The President shall be entitled to obtain such information from, require such reports and the keeping of such records by, make such inspection of the books, records, and other writings, premises or property of, any person (which, for the purpose of this subsection (a), shall include any individual, partnership, association, business trust, corporation, or any organized group of persons, whether incorporated or not), and make such investigations, as may be necessary or appropriate, in his discretion, to the enforcement or administration of the provisions of this subsection (a).

(4) Attendance of witnesses; production of evidence; fees; privilege of witnesses; disclosure of information.

(4) For the purpose of obtaining any information, verifying any report required, or making any investigation pursuant to paragraph (3), the President may administer oaths and affirmations, and may require by subpena or otherwise the attendance and testimony of witnesses and the production of any books or records or any other documentary or physical evidence which may be relevant to the inquiry. Such attendance and testimony of witnesses and the production of such books, records, or other documentary or physical evidence may be required at any designated place from any State, Territory, or other place subject to the jurisdiction of the United States: *Provided,* That the production of a person's books, records, or other documentary evidence shall not be required at any place other than the place where such person resides or transacts business, if, prior to the return date specified in the subpena issued with respect thereto, such person furnishes the President with a true copy of such books, records, or other documentary evidence (certified by such person under oath to be a true and correct copy) or enters into a stipulation with the President as to the information contained in such books, records, or other documentary evidence. Witnesses shall be paid the same fees and mileage that are paid witnesses in the courts of the United States. No person shall be excused from attending and testifying or from producing any books, records, or other documentary evidence or certified copies thereof or physical evidence in obedience to any such subpena, or in any action or proceeding which may be instituted under this subsection (a), on the ground that the testimony or evidence, documentary or otherwise, required of him may tend to incriminate him or subject him to a penalty or forfeiture; but no individual shall be subject to prosecution and punishment or to any penalty or forfeiture for or on account of any transaction, matter, or thing concerning which he is compelled to testify or produce evidence, documentary or otherwise, after having claimed his privilege against self-incrimination, except that any such individual so testifying shall not be exempt from prosecution and punishment for perjury committed in so testifying. The President shall not publish or disclose any information obtained under this paragraph which the President deems confidential or with reference to which a request for confidential treatment is made by the person furnishing such information, unless the President determines that the withholding thereof is contrary to the interest of the national defense and security; and anyone violating this provision shall be guilty of a felony and upon conviction thereof shall be fined not exceeding $1,000, or be imprisoned not exceeding two years, or both.

(5) Penalties for violation.

Any person who willfully performs any act prohibited, or willfully fails to perform any act required by, any provision of this subsection (a) or any rule, regulation, or order thereunder, whether heretofore or hereafter issued, shall be guilty of a misdemeanor, and shall, upon conviction, be fined not more than $10,000 or imprisoned for not more than one year, or both.

(6) Jurisdiction of courts; venue of proceedings; service of process; costs.

The district courts of the United States and the United States courts of any Territory or other place subject to the jurisdiction of the United States and the courts of the Philippine Islands shall have jurisdiction of violations of this subsection (a) or any rule, regulation, or order or subpena thereunder, whether heretofore or hereafter issued, and of all civil actions under this subsection (a) to enforce any liability or duty created by, or to enjoin any violation of, this subsection (a) or any rule, regulation, order, or subpena thereunder whether heretofore or hereafter issued. Any criminal proceeding on account of any such violation may be brought in any district in which any act, failure to act, or transaction constituting the violation occurred. Any such civil action may be brought in any such district or in the district in which the defendant resides or transacts business. Process in such cases, criminal or civil, may be served in any district wherein the defendant resides or transacts business or wherever the defendant may be found; and subpena for witnesses who are required to attend a court in any district in any such case may run into any other district. No costs shall be assessed against the United States in any proceeding under this subsection (a).

(7) Liability for default on contract or orders.

No person shall be held liable for damages or penalties for any default under any contract or order which shall result directly or indirectly from compliance with this subsection (a) or any rule, regulation, or order issued thereunder, notwithstanding that any such rule, regulation, or order shall thereafter be declared by judicial or other competent authority to be invalid.

(8) Exercise of powers by President.

The President may exercise any power, authority, or discretion conferred on him by this subsection (a), through such department, agency, or officer of the Government as he may direct and in conformity with any rules or regulations which he may prescribe.

(b) Assent by contractors to certain conditions of contract.

After the date of approval of the Second Supplemental National Defense Appropriation Act, 1941 (September 9, 1940), no contract shall be made for the construction or manufacture of any complete naval vessel or any portion thereof, under the provisions of this section or otherwise, unless the contractor agrees, for the purposes of section 3 of the Act of March 27, 1934 (48 Stat. 505; 34 U. S. C. § 496), as amended—

(1) to pay into the Treasury profit in excess of 8 per centum (in lieu of the 10 per centum specified in such section 3) of the total contract prices of such contracts within the scope of this subsection as are completed by the particular contracting party within the income taxable year;

(2) that any profit in excess of 8.7 per centum of the cost of performing such contracts except prime contracts made on a cost-plus-a-fixed-fee basis as are completed by the contracting party within the income taxable year shall be considered to be profit in excess of 8 per centum of the total contract prices of such contracts; and

(3) that he will make no subcontract which is within the scope of such section 3, unless the subcontractor agrees to the foregoing conditions. (June 28, 1940, ch. 440, title I, § 2, 54 Stat. 676; as amended Sept. 9, 1940, 9 a. m., E. S. T., ch. 717, title II, § 1, 54 Stat. 875; May 31, 1941, ch. 157, 55 Stat. 236; Mar. 27, 1942, 3 p. m., ch. 199, title III, § 301, 56 Stat. 177.)

EXPIRATION DATE

Expiration of act Mar. 27, 1942, cited to text, amending subsection (a) of this section, see section 645 of this appendix.

§ 1153. Limitation of provisions of section 496 of Title 34 to contracts in excess of $25,000.

The provisions of section 3 of the Act of March 27, 1934 (48 Stat. 505), as amended by the Acts of June 25, 1936 (49 Stat. 1926), and April 3, 1939 (53 Stat. 560; 34 U. S. C. § 496), and as made applicable to contracts for aircraft or any portion thereof for the Army by such Act of April 3, 1939, shall, in the case of contracts or subcontracts entered into after the date of approval of this Act and during the period of the national emergency declared by the President on September 8, 1939, to exist, be limited to contracts or subcontracts where the award exceeds $25,000. (June 28, 1940, ch. 440, title I, § 3, 54 Stat. 677.)

§ 1154. Certification of necessity and cost of special additional equipment; report of cost thereof.

In the case of every contract or subcontract for the construction or manufacture of any complete naval vessel or Army or Navy aircraft or any portion thereof which is entered into (whether before or after the date of approval of this Act), the Secretary of War or the Secretary of the Navy, as the case may be, after agreement with the contractor or subcontractor, shall certify to the Commissioner of Internal Revenue as to (a) the necessity and cost of special additional equipment and facilities acquired to facilitate, during the national emergency declared by the President on September 8, 1939, to exist, the completion of such naval vessel or Army or Navy aircraft or portion thereof in private plants; and (b) the percentage of cost of such special additional equipment and facilities to be charged against such contract or subcontract. For all purposes of section 3 of the Act of March 27, 1934 (48 Stat. 505; 34 U .S. C. § 496), as amended, such certification shall be subject to such regulations as the President may prescribe, but shall be binding upon the Commissioner of Internal Revenue, unless, within five days after receipt of such certification, he make formal objection thereto to the Secretary of the Navy or the Secretary of War as the case may be. The part of such cost chargeable against the contract or subcontract in pursuance of such certification, shall, for the purposes of such section 3 (34 U. S. C. § 496), be considered to be a reduction of the contract price of the contract or subcontract. The amount charged against the contract or subcontract in pursuance of such certification shall, for the purposes of such section 3 (34 U. S. C. § 496), be applied against and reduce the cost or other basis of such special additional equipment and facilities as of the date of installation thereof: *Provided,* That the Secretary of War or the Secretary of the Navy, as the case may be, shall report to the Congress, every three months, the cost of such special additional equipment and facilities to be borne by the Government under each contract. (June 28, 1940, ch. 440, title I, § 4, 54 Stat. 677.)

§ 1155. Hours of labor of Navy Department and Coast Guard employees; overtime compensation; suspension of limitation of working hours.

(a) Notwithstanding the provisions of any other law, the regular working hours of the Navy Department and the Coast Guard and their field services shall be eight hours a day or forty hours per week during the period of the national emergency declared by the President on September 8, 1939, to exist: *Provided,* That under such regulations as the head of the Department concerned may prescribe, and where additional employees cannot be obtained to meet the exigencies of the situation, these hours may be exceeded: *Provided further,* That compensation for employment in excess of forty hours in any administrative workweek computed at a rate not less than one and one-half times the regular rate shall be paid only to monthly, per diem, hourly, and piece-work employees, whose wages are set by the Act of July 16, 1862 (12 Stat. 587) (section 505 of Title 5), as amended or modified; and also to professional and subprofessional employees and to blueprinters, photostat and rotaprint operators, inspectors, supervisory planners and estimators, and supervisory progressmen, and assistants to shop and plant superintendents of the CAF service, as defined by the Classification Act of March 4, 1923 (42 Stat. 1488; 5 U. S. C., ch. 13) (sections 661–663, 664–673 and 674 of Title 5), as amended: *Provided further,* That in determining the overtime compensation of per annum Government employees the pay for one day shall be considered to be one three-hundred-and-sixtieth of their respective per annum salaries:

Provided further, That the President is authorized to suspend, in whole or in part, for the War and Navy Departments and for the Coast Guard and their field services, during the period of the national emergency declared by him on September 8, 1939, to exist, the provisions of the Act of March 3, 1931 (46 Stat. 1482; 5 U. S. C., § 26a), if in his judgment such course is necessary in the interest of national defense, and any regulations issued pursuant to the Act of March 14, 1936 (49 Stat. 1161; U. S. C. Supp. V, title 5, sec. 29a), may be modified accordingly: *And provided further*, That notwithstanding the provisions of any other law, the President is hereby authorized, in his discretion, to prescribe regulations to establish such uniformity among the War and Navy Departments and the Coast Guard and their field services in regard to hours of work and compensation for overtime of their civilian employees as he may deem necessary in the interest of national defense.

(b) During the national emergency declared by the President on September 8, 1939, to exist, the provisions of the law prohibiting more than eight hours' labor in any one day of persons engaged upon work covered by Army, Navy, and Coast Guard contracts shall be suspended. (June 28, 1940, ch. 440, title I, § 5, 54 Stat. 678.)

§ 1156. Reemployment of retired employees, deductions from salary, separation from service, suspension of annuity, removal and reinstatement.

Notwithstanding the provisions of section 2 of the Act of May 29, 1930 (46 Stat. 468) (section 715 of Title 5), and section 204 of the Act of June 30, 1932 (47 Stat. 404) (section 715a of Title 5), any person heretofore or hereafter retired under the Civil Service Retirement Act of May 29, 1930, as amended (chapter 14 of Title 5), may be reemployed in the service of the War and Navy Departments and the Federal Bureau of Investigation of the Department of Justice and be continued in such service not later than June 30, 1942: *Provided*, That there shall be deducted and withheld from the basic salary, pay, or compensation of such person and credited to his account as provided in section 12 (a) of the Act of May 29, 1930, as amended (section 724a of Title 5), the regular deductions prescribed by the said Act (section 719 of Title 5): *Provided further*, That upon separation from the service for any cause such person may elect to receive a refund of the total deductions so withheld together with interest at 4 per centum per annum compounded on June 30 of each year, or receive credit for the additional service in the computation of any annuity awarded thereafter: *Provided further*, That payment of the annuity of such person shall be suspended during the period of such employment: *Provided further*, That during the national emergency declared by the President on September 8, 1939, to exist, the provisions of section 6 of the Act of August 24, 1912 (37 Stat. 555; 5 U. S. C. § 652), shall not apply to any civil-service employee of the War or Navy Departments or of the Coast Guard, or their field services, whose immediate removal is, in the opinion of the Secretary concerned warranted by the demands of national security, but nothing herein shall be construed to repeal, modify, or suspend the proviso in that section. Those persons summarily removed under the authority of this section may, if in the opinion of the Secretary concerned, subsequent investigation so warrants, be reinstated, and if so reinstated shall be allowed compensation for the period of such removal at the rate they were receiving on the date of removal: *And provided further*, That within thirty days after such removal any such person shall have an opportunity personally to appear before the official designated by the Secretary concerned and be fully informed of the reasons for such removal, and to submit, within thirty days thereafter, such statement or affidavits, or both, as he may desire to show why he should be retained and not removed. (June 28, 1940, ch. 440, title I, § 6, 54 Stat. 679, as amended Aug. 21, 1941, ch. 385, 55 Stat. 654.)

§ 1157. Vacation pay in lieu of vacation for Navy and Coast Guard employees during emergency.

The Act of March 14, 1936, entitled "An Act to provide for vacations to Government employees and for other purposes" (49 Stat. 1161) (sections 29a, 30b–30e, 30*l* of Title 5) is hereby amended by adding, after section 7 (section 30e of Title 5), a new section to read as follows:

"Sec. 8. Employees of the Navy Department and the Naval Establishment and of the Coast Guard may, during the period of the national emergency declared by the President on September 8, 1939, to exist, be employed during the time they would otherwise be on vacation without deprivation of their vacation pay for the time so worked. Employees who forego their vacations in accordance with the provisions of this section may be paid, in addition to their regular pay, the equivalent of the pay they would have drawn during the period of such vacation. The provisions of this section shall be applicable only to employees whose services at the time cannot, in the judgment of the Secretary of the Navy or the Secretary of the Treasury, as the case may be, be spared without detriment to the national defense." (Mar. 14, 1936, ch. 141, § 8, as added June 28, 1940, ch. 440, title I, § 7, 54 Stat. 679.)

§ 1158. Limitation of cost of authorized vessels increased; suspension of limitations on payments to Navy Department employees; additional personnel authorized; construction and operation of facilities on Government land; condemnation of private property and facilities authorized.

(a) The limit of cost of the vessels authorized by the Act of July 30, 1937 (50 Stat. 544) (section 498c–1 of Title 34), and any statutory limitation with respect to the cost of any other individual naval project of construction are hereby increased as may be necessary to expedite national defense and otherwise effectuate the purposes of this Act: *Provided*, That the monetary limitations on payments out of appropriations available to the Navy Department for employees in the Navy Department and for employees in the field service assigned to group IV (b) and those performing similar services carried under the Native and Alien Schedules of Wages of civil employees in the field services of the Navy Depart-

ment shall be suspended during the limited national emergency declared by the President on September 8, 1939, to exist: *Provided further*, That the Secretary of the Navy is authorized to employ such additional personnel at the seat of government and elsewhere, and to provide out of any appropriations available to the Navy Department, for their salaries and for such printing and binding, communication service, supplies, and travel expenses, as he may deem necessary to carry out the purposes of this Act.

(b) Whenever the Secretary of the Navy finds it impossible to make contracts or obtain facilities to effectuate the purposes of this Act in the procurement or construction of items authorized in connection with national defense he is hereby authorized to provide, out of appropriations available to the Navy Department for such purposes, the necessary buildings, facilities, utilities, and appurtenances thereto on Government owned land or elsewhere, and to operate them, either by means of Government personnel or otherwise: *Provided*, That the Secretary of the Navy shall report to the Congress, every three months, the contracts entered into under the provisions of this subsection. (June 28, 1940, ch. 440, title I, § 8, 54 Stat. 680, as amended Sept. 16, 1940, 3:08 p. m., E. S. T., ch. 720, § 9, 54 Stat. 892.)

NAVAL PUBLIC WORKS PROJECTS

Act Aug. 21, 1941, ch. 395, 55 Stat. 664, made the provisions of this section applicable to naval public-works projects authorized by said act and all prior acts.

§ 1159. Modification of existing contracts.

The Secretary of the Navy and the Secretary of the Treasury are hereby authorized to modify existing contracts, including Coast Guard contracts, as the Secretary concerned may deem necessary to expedite military and naval defense, and to otherwise effectuate the purposes of this Act. (June 28, 1940, ch. 440, title I, § 9, 54 Stat. 680.)

§ 1160. Approval of contracts by Secretary of Navy.

Hereafter the approval of the Secretary of the Navy, acting by direction of the President, shall constitute approval by the President as required by section 4 of the Act approved April 25, 1939 (53 Stat. 590, 592), necessary to the validity of any contract entered into under authority contained in said section. (June 28, 1940, ch. 440, title I, § 10, 54 Stat. 680.)

§ 1161. Employment of aliens in certain capacities prohibited; penalties; definition of person.

(a) No aliens employed by a contractor in the performance of secret, confidential, or restricted Government contracts shall be permitted to have access to the plans or specifications, or the work under such contracts, or to participate in the contract trials, unless the written consent of the head of the Government department concerned has first been obtained, and any person who willfully violates or through negligence permits the violation of the provisions of this subsection shall be fined not more than $10,000 or imprisoned not more than five years, or both.

(b) Any alien who obtains employment on secret, confidential, or restricted Government contracts by willful misrepresentation of his alien status, or who makes such willful misrepresentation while seeking such employment, shall be fined not more than $10,000 or imprisoned not more than five years, or both.

(c) For the purpose of this section, the term "person" shall be construed to include an individual, partnership, association, corporation, or other business enterprise. (June 28, 1940, ch. 440, title I, § 11, 54 Stat. 680.)

§ 1162. Termination of sections 1151–1162.

The provisions of all preceding sections of this Act shall terminate June 30, 1942, unless the Congress shall otherwise provide. (June 28, 1940, ch. 440, title I, § 12, 54 Stat. 681.)

EFFECTIVE DATES OF AMENDMENTS

Extension of period for overtime rates of compensation, see note preceding section 1151 of this appendix; see also, note under section 1152 of this appendix.

ACT OF JULY 2, 1940

ACT JULY 2, 1940, CH. 508, 54 STAT. 712

§ 1171. Contracts for Army defense facilities—(a) Construction of facilities at military posts; acquisition of military equipment, munitions, and supplies; suspension of limitations on costs; compliance with certain contract conditions; cost methods of contracting.

In order to expedite the building up of the national defense, the Secretary of War is authorized, out of the moneys appropriated for the War Department for national-defense purposes for the fiscal year ending June 30, 1941, with or without advertising, (1) to provide for the necessary construction, rehabilitation, conversion, and installation at military posts, depots, stations, or other localities, of plants, buildings, facilities, utilities, and appurtenances thereto (including Government-owned facilities at privately owned plants and the expansion of such plants, and the acquisition of such land, and the purchase or lease of such structures, as may be necessary), for the development, manufacture, maintenance, and storage of military equipment, munitions, and supplies, and for shelter; (2) to provide for the development, purchase, manufacture, shipment, maintenance, and storage of military equipment, munitions, and supplies, and for shelter, at such places and under such conditions as he may deem necessary; and (3) to enter into such contracts (including contracts for educational orders, and for the exchange of deteriorated, unserviceable, obsolescent, or surplus military equipment, munitions, and supplies for other military equipment, munitions, and supplies of which there is a shortage), and to amend or supplement such existing contracts, as he may deem necessary to carry out the purposes specified in this section: *Provided*, That the limitations contained in sections 1136 (section 1339 of Title 10) and 3734 (sections 259 and 267 of Title 40) of the Revised Statutes, as amended, and any statute of limitation with respect to the cost of any individual project of construction, shall be sus-

pended until and including June 30, 1942, with respect to any construction authorized by this Act (this section): *Provided further*, That no contract entered into pursuant to the provisions of this section which would otherwise be subject to the provisions of the Act entitled "An Act to provide conditions for the purchase of supplies and the making of contracts by the United States, and for other purposes", approved June 30, 1936 (49 Stat. 2036; 41 U. S. C., §§ 35–45), shall be exempt from the provisions of such Act (sections 35–45 of Title 41) solely because of being entered into without advertising pursuant to the provisions of this section: *Provided further*, That the cost-plus-a-percentage-of-cost system of contracting shall not be used under this section; but this proviso shall not be construed to prohibit the use of the cost-plus-a-fixed-fee form of contract when such use is deemed necessary by the Secretary of War.

(b) Operation and maintenance of facilities; disposal of land and facilities.

The Secretary of War is further authorized, with or without advertising, to provide for the operation and maintenance of any plants, buildings, facilities, utilities, and appurtenances thereto constructed pursuant to the authorizations contained in this section and section 5, either by means of Government personnel or through the agency of selected qualified commercial manufacturers under contracts entered into with them, and, when he deems it necessary in the interest of the national defense, to lease, sell, or otherwise dispose of, any such plants, buildings, facilities, utilities, appurtenances thereto, and land, under such terms and conditions as he may deem advisable, and without regard to the provisions of section 321 of the Act of June 30, 1932 (47 Stat. 412) (section 303b of Title 40).

(c) Advance payments to contractors.

Whenever, prior to July 1, 1942, the Secretary of War deems it necessary in the interest of the national defense, he is authorized, from appropriations available therefor, to advance payments to contractors with the War Department in amounts not exceeding 30 per centum of the contract price. Such advances shall be made upon such terms and conditions and with such adequate security as the Secretary of War shall prescribe. (July 2, 1940, 10:55 a. m., E. S. T., ch. 508, § 1, 54 Stat. 712, as amended Sept. 9, 1940, 9 a. m., E. S. T., ch. 717, title I, § 103, 54 Stat. 875.)

EXTENSION OF EFFECTIVE DATE

Provisions of this section were extended by acts June 30, 1941, 6:20 p. m., E. S. T., ch. 262, § 9, 55 Stat. 393 and June 5, 1942, ch. 340, § 13, 56 Stat. 317. Said act June 5, 1942, set out as section 773 of this appendix, made this section applicable for duration of war and six months thereafter.

§ 1172. Contracts for emergencies affecting national defense; limitation of amount; report of expenditures; compliance with statutory conditions for contracts.

The President is authorized, with or without advertising, through the appropriate agencies of the Government (1) to provide for emergencies affecting the national security and defense and for each and every purpose connected therewith, including all of the objects and purposes specified under any appropriation available or to be made available to the War Department for the fiscal years 1940 and 1941; (2) to provide for the furnishing of Government-owned facilities at privately owned plants; (3) to provide for the procurement and training of civilian personnel necessary in connection with the protection of critical and essential items of equipment and material and the use or operation thereof; and (4) to provide for the procurement of strategic and critical materials in accordance with the Act of June 7, 1939 (sections 98–98f of Title 50), but the aggregate amount to be used by the President for all such purposes shall not exceed $66,000,000. The President is further authorized, through such agencies, to enter into contracts for such purposes in an aggregate amount not exceeding $66,000,000. An account shall be kept of all expenditures made or authorized under this section, and a report thereon shall be submitted to the Congress at the beginning of each session subsequent to the third session of the Seventy-sixth Congress: *Provided*, That no contract entered into pursuant to the provisions of this section which would otherwise be subject to the provisions of the Act entitled "An Act to provide conditions for the purchase of supplies and the making of contracts by the United States, and for other purposes", approved June 30, 1936 (49 Stat. 2036; 41 U. S. C., §§ 35–45), shall be exempt from the provisions of such Act solely because of being entered into without advertising pursuant to the provisions of this section. (July 2, 1940, 10: 55 a. m., E. S. T., ch. 508, § 5, 54 Stat. 714.)

ACT OF JULY 11, 1941

ACT JULY 11, 1941, CH. 290, § 3, 55 STAT. 585

§ 1181. Contracts for acquisition, construction, and repair of vessels, aircraft and equipment thereof, for Coast Guard.

(a) The Secretary of the Treasury is hereby authorized, during the national emergency declared by the President on September 8, 1939, to exist, to negotiate contracts on behalf of the Coast Guard for the acquisition, construction, repair, or alteration of complete Coast Guard vessels or aircraft, or any portion thereof, including plans, spare parts, and equipment therefor, that have been or may be authorized, and also for machine tools and other similar equipment on the same basis and subject to the same limitations, and with the same privilege of priority in deliveries as is provided for similar contracts authorized to be negotiated by the Secretary of the Navy by section 2 (a) of the Act of June 28, 1940 (Public, Numbered 671, Seventy-sixth Congress, third session) (section 1152 (a) of this appendix). (July 11, 1941, ch. 290, § 3, 55 Stat. 585.)

CODIFICATION

Section 3 (b) of act July 11, 1941, cited to text, authorized the Secretary of the Treasury to waive provisions of sections 270a–270d of Title 40. See note under section 270a of Title 40, Public Buildings, Property, and Works.

ACT OF APRIL 28, 1942

ACT APRIL 28, 1942, CH. 247, TITLE IV, § 403, 56 STAT. 245

CROSS REFERENCES

Applicability of act Apr. 28, 1942 to sections 89–96 of Title 35, see note under section 89 of Title 35, Patents.

§ 1191. Renegotiation of contracts; determination and recovery of excess profits—(a) Definitions.

For the purposes of this section—

(1) The term "Department" means the War Department, the Navy Department, the Treasury Department, and the Maritime Commission, respectively.

(2) In the case of the Maritime Commission, the term "Secretary" means the Chairman of such Commission.

(3) The terms "renegotiate" and "renegotiation" include the refixing by the Secretary of the Department of the contract price.

(4) The term "excessive profits" means any amount of a contract or subcontract price which is found as a result of renegotiation to represent excessive profits.

(5) The term "subcontract" means any purchase order or agreement to perform all or any part of the work, or to make or furnish any article, required for the performance of another contract or subcontract. The term "article" includes any material, part, assembly, machinery, equipment, or other personal property.

For the purposes of subsections (d) and (e) of this section, the term "contract" includes a subcontract and the term "contractor" includes a subcontractor.

(b) Provisions required to be inserted in contracts in excess of $100,000.

Subject to subsection (i), the Secretary of each Department is authorized and directed to insert in any contract for an amount in excess of $100,000 hereafter made by such Department—

(1) a provision for the renegotiation of the contract price at a period or periods when, in the judgment of the Secretary, the profits can be determined with reasonable certainty;

(2) a provision for the retention by the United States from amounts otherwise due the contractor, or for the repayment by him to the United States, if paid to him, of any excessive profits not eliminated through reductions in the contract price, or otherwise, as the Secretary may direct;

(3) a provision requiring the contractor to insert in each subcontract for an amount in excess of $100,000 made by him under such contract (i) a provision for the renegotiation by such Secretary and the subcontractor of the contract price of the subcontract at a period or periods when, in the judgment of the Secretary, the profits can be determined with reasonable certainty, (ii) a provision for the retention by the contractor for the United States of the amount of any reduction in the contract price of any subcontract pursuant to its renegotiation hereunder, or for the repayment by the subcontractor to the United States of any excessive profits from such subcontract paid to him and not eliminated through reductions in the contract price or otherwise, as the Secretary may direct, and (iii) a provision for relieving the contractor from any liability to the subcontractor on account of any amount so retained by the contractor or repaid by the subcontractor to the United States, and (iv) in the discretion of the Secretary, a provision requiring any subcontractor to insert in any subcontract made by him under such subcontract, provisions corresponding to those of subparagraphs (3) and (4) of this subsection (b); and

(4) a provision for the retention by the United States from amounts otherwise due the contractor, or for repayment by him to the United States, as the Secretary may direct, of the amount of any reduction in the contract price of any subcontract under such contract, which the contractor is directed, pursuant to clause (3) of this subsection, to withhold from payments otherwise due the subcontractor and actually unpaid at the time the contractor receives such direction.

The provision for the renegotiation of the contract price, in the discretion of the Secretary, (i) may fix the period or periods when or within which renegotiation shall be had; and (ii) if in the opinion of the Secretary the provisions of the contract or subcontract are otherwise adequate to prevent excessive profits, may provide that renegotiation shall apply only to a portion of the contract or subcontract or shall not apply to performance during a specified period or periods and may also provide that the contract price in effect during any such period or periods shall not be subject to renegotiation.

(c) Renegotiation of contract price on determination of excess profits; recovery of excess profits; agreements discharging contractor from liability; limitations; notice of renegotiation; contracts subject to.

(1) Whenever, in the opinion of the Secretary of a Department, the profits realized or likely to be realized from any contract with such Department, or from any subcontract thereunder whether or not made by the contractor, may be excessive, the Secretary is authorized and directed to require the contractor or subcontractor to renegotiate the contract price. When the contractor or subcontractor holds two or more contracts or subcontracts the Secretary in his discretion, may renegotiate to eliminate excessive profits on some or all of such contracts and subcontracts as a group without separately renegotiating the contract price of each contract or subcontract.

(2) Upon renegotiation, the Secretary is authorized and directed to eliminate any excessive profits under such contract or subcontract (i) by reductions in the contract price of the contract or subcontract, or by other revision in its terms; or (ii) by withholding, from amounts otherwise due to the contractor or subcontractor, any amount of such excessive profits; or (iii) by directing a contractor to withhold for the account of the United States, from amounts otherwise due to the subcontractor, any amount of such excessive profits under the subcontract; or (iv) by recovery from the contractor or subcontractor,

through repayment, credit or suit, of any amount of such excessive profits actually paid to him; or (v) by any combination of these methods, as the Secretary deems desirable. The Secretary may bring actions on behalf of the United States in the appropriate courts of the United States to recover from such contractor or subcontractor, any amount of such excessive profits actually paid to him and not withheld or eliminated by some other method under this subsection. The surety under a contract or subcontract shall not be liable for the repayment of any excessive profits thereon. All money recovered by way of repayment or suit under this subsection shall be covered into the Treasury as miscellaneous receipts.

(3) In determining the excessiveness of profits realized or likely to be realized from any contract or subcontract, the Secretary shall recognize the properly applicable exclusions and deductions of the character which the contractor or subcontractor is allowed under Chapter 1 and Chapter 2E of the Internal Revenue Code (26 U. S .C. §§ 1 et seq. and 710 et seq.). In determining the amount of any excessive profits to be eliminated hereunder the Secretary shall allow the contractor or subcontractor credit for Federal income and excess profits taxes as provided in section 3806 of the Internal Revenue Code.

(4) Upon renegotiation pursuant to this section, the Secretary may make such final or other agreements with a contractor or subcontractor for the elimination of excessive profits and for the discharge of any liability for excessive profits under this section, as the Secretary deems desirable. Such agreements may cover such past and future period or periods, may apply to such contract or contracts of the contractor or subcontractor, and may contain such terms and conditions, as the Secretary deems advisable. Any such agreement shall be final and conclusive according to its terms; and except upon a showing of fraud or malfeasance or a wilful misrepresentation of a material fact, (i) such agreement shall not be reopened as to the matters agreed upon, and shall not be modified by any officer, employee, or agent of the United States; and (ii) such agreement and any determination made in accordance therewith shall not be annulled, modified, set aside, or disregarded in any suit, action, or proceeding.

(5) Any contractor or subcontractor who holds contracts or subcontracts, to which the provisions of this section are applicable, may file with the Secretaries of all the Departments concerned statements of actual costs of production and such other financial statements for any prior fiscal year or years of such contractor or subcontractor, in such form and detail, as the Secretaries shall prescribe by joint regulation. Within one year after the filing of such statements, or within such shorter period as may be prescribed by such joint regulation, the Secretary of a Department may give the contractor or subcontractor written notice, in form and manner to be prescribed in such joint regulation, that the Secretary is of the opinion that the profits realized from some or all of such contracts or subcontracts may be excessive, and fixing a date and place for an initial conference to be held within sixty days thereafter. If such notice is not given and renegotiation commenced by the Secretary within such sixty days the contractor or subcontractor shall not thereafter be required to renegotiate to eliminate excessive profits realized from any such contract or subcontract during such fiscal year or years and any liabilities of the contractor or subcontractor for excessive profits realized during such period shall be thereby discharged.

(6) This subsection (c) shall be applicable to all contracts and subcontracts hereafter made and to all contracts and subcontracts heretofore made, whether or not such contracts or subcontracts contain a renegotiation or recapture clause, unless (i) final payment pursuant to such contract or subcontract was made prior to April 28, 1942, or (ii) the contract or subcontract provides otherwise pursuant to subsection (b) or (i), or is exempted under subsection (i), of this section 403 (section 1191 (i) of this appendix), or (iii) the aggregate sales by the contractor or subcontractor, and by all persons under the control of or controlling or under common control with the contractor or subcontractor, under contracts with the Departments and subcontracts thereunder do not exceed, or in the opinion of the Secretary concerned will not exceed, $100,000 for the fiscal year of such contractor or subcontractor.

No renegotiation of the contract price pursuant to any provision therefor, or otherwise, shall be commenced by the Secretary more than one year after the close of the fiscal year of the contractor or subcontractor within which completion or termination of the contract or subcontract, as determined by the Secretary occurs.

(d) Determination of renegotiation price or excess profits; Bureau of Internal Revenue services as available.

In renegotiating a contract price or determining excessive profits for the purposes of this section, the Secretaries of the respective Departments shall not make any allowance for any salaries, bonuses, or other compensation paid by a contractor to its officers or employees in excess of a reasonable amount, nor shall they make allowance for any excessive reserves set up by the contractor or for any costs incurred by the contractor which are excessive and unreasonable. For the purpose of ascertaining whether such unreasonable compensation has been or is being paid, or whether such excessive reserves have been or are being set up, or whether any excessive and unreasonable costs have been or are being incurred, each such Secretary shall have the same powers with respect to any such contractor that an agency designated by the President to exercise the powers conferred by title XIII of the Second War Powers Act, 1942 (sections 643–643c of this appendix), has with respect to any contractor to whom such title is applicable. In the interest of economy and the avoidance of duplication of inspection and audit, the services of the Bureau of Internal Revenue shall, upon request of each such Secretary and the approval of the Secretary of

the Treasury, be made available to the extent determined by the Secretary of the Treasury for the purposes of making examinations and determinations with respect to profits under this section.

(e) Financial and production costs statements required, refusal to furnish, false or misleading statements, penalties; Secretary authorized to exercise powers.

In addition to the powers conferred by existing law, the Secretary of each Department shall have the right to demand of any contractor who holds contracts with respect to which the provisions of this section are applicable in an aggregate amount in excess of $100,000, statements of actual costs of production and such other financial statements, at such times and in such form and detail, as such Secretary may require. Any person who willfully fails or refuses to furnish any statement required of him under this subsection, or who knowingly furnishes any such statement containing information which is false or misleading in any material respect, shall, upon conviction thereof, be punished by a fine of not more than $10,000 or imprisonment for not more than two years, or both. The powers conferred by this subsection shall be exercised in the case of any contractor by the Secretary of the Department holding the largest amount of such contracts with such contractor, or by such Secretary as may be mutually agreed to by the Secretaries concerned.

(f) Delegation of powers by Department head.

Subject to any regulations which the President may prescribe for the protection of the interests of the Government, the authority and discretion herein conferred upon the Secretary of each Department may be delegated in whole or in part by him to such individuals or agencies as he may designate in his Department, or in any other Department with the consent of the Secretary of that Department, and he may authorize such individuals or agencies to make further delegations of such authority and discretion.

(g) Separability of section.

If any provision of this section or the application thereof to any person or circumstance is held invalid, the remainder of the section and the application of such provision to other persons or circumstances shall not be affected thereby.

(h) Termination of section.

This section shall remain in force during the continuance of the present war and for three years after the termination of the war, but no court proceedings brought under this section shall abate by reason of the termination of the provisions of this section.

(i) Contracts exempted.

(1) The provisions of this section shall not apply to—

(i) any contract by a Department with any other department, bureau, agency, or governmental corporation of the United States or with any Territory, possession, or State or any agency thereof or with any foreign government or any agency thereof; or

(ii) any contract or subcontract for the product of a mine, oil or gas well, or other mineral or natural deposit, or timber, which has not been processed, refined, or treated beyond the first form or state suitable for industrial use; and the Secretaries are authorized by joint regulation, to define, interpret, and apply this exemption.

(2) The Secretary of a Department is authorized, in his discretion, to exempt from some or all of the provisions of this section—

(i) any contract or subcontract to be performed outside of the territorial limits of the continental United States or in Alaska;

(ii) Any contracts or subcontracts under which, in the opinion of the Secretary, the profits can be determined with reasonable certainty when the contract price is established, such as certain classes of agreements for personal services, for the purchase of real property, perishable goods, or commodities the minimum price for sale of which has been fixed by a public regulatory body, of leases and license agreements, and of agreements where the period of performance under such contract or subcontract will not be in excess of thirty days; and

(iii) a portion of any contract or subcontract or performance thereunder during a specified period or periods, if in the opinion of the Secretary, the provisions of the contract are otherwise adequate to prevent excessive profits.

The Secretary may so exempt contracts and subcontracts both individually and by general classes or types.

(j) Persons authorized to prosecute claims against United States.

Nothing in sections 109 and 113 of the Criminal Code (U. S. C., Title 18, §§ 198 and 203) or in section 190 of the Revised Statutes (U. S. C., Title 5, § 99) shall be deemed to prevent any person appointed by the Secretary of a Department for intermittent and temporary employment in such Department, from acting as counsel, agent, or attorney for prosecuting any claim against the United States: *Provided*, That such person shall not prosecute any claim against the United States (1) which arises from any matter directly connected with which such person is employed, or (2) during the period such person is engaged in intermittent and temporary employment in a Department. (Apr. 28, 1942, ch. 247, title IV, § 403, 56 Stat. 245, as amended Oct. 21, 1942, ch. 619, title VIII, § 801 (a–c), 56 Stat. 982.)

EFFECTIVE DATE

Act Oct. 21, 1942, affecting subsecs. (a–c), (f), (i) and (j) of this section, was made effective as of April 28, 1942, by section 801 (d) thereof.

ACT OF DECEMBER 17, 1942

ACT DEC. 17, 1942, CH. 739, 56 STAT. 1053

§ 1201. Acquisition and operation of buildings and facilities by Secretary of Navy; report on contracts.

Whenever the Secretary of the Navy finds it impossible to make contracts or obtain facilities in

the procurement or construction of items authorized in connection with the prosecution of war he is hereby authorized to provide, out of appropriations available to the Navy Department for such purposes, the necessary buildings, facilities, utilities, and appurtenances thereto on Government-owned land or elsewhere, and to provide for their operation, either by means of Government personnel or otherwise: *Provided,* That the Secretary of the Navy shall report to the Congress, every three months, the contracts entered into under the provisions of this section. (Dec. 17, 1942, ch. 739, § 1, 56 Stat. 1053.)

EFFECTIVE DATE

Section 4 of act Dec. 17, 1942, cited to text, provided as follows: "This Act shall be effective from June 30, 1942, and shall remain in force until the termination of the present war or until such earlier time as the Congress by concurrent resolution or the President by proclamation may designate."

Table I.—STATUTES INCLUDED

a. Revised Statutes

THIS TABLE, SUPPLEMENTING 1940 CODE, SHOWS WHERE SECTIONS OF THE REVISED STATUTES OF 1878 WILL BE FOUND IN U. S. C.

R.S.	U. S. C.	
Sec.	Title	Sec.
251	19	66

b. Statutes at Large

THIS TABLE, SUPPLEMENTING 1940 CODE, SHOWS WHERE ACTS OF CONGRESS TO JANUARY 5, 1943, WILL BE FOUND IN U. S. C.

Statutes at Large					U. S. Code	
Date	Chap.	Part	Section	Vol. Page	Title	Section
1887						
Feb. 4	104	I	23		49	23
Do	104	IV	401		49	1001
Do	104	IV	402		49	1002
Do	104	IV	403		49	1003
Do	104	IV	404		49	1004
Do	104	IV	405		49	1005
Do	104	IV	406		49	1006
Do	104	IV	407		49	1007
Do	104	IV	408		49	1008
Do	104	IV	409		49	1009
Do	104	IV	410		49	1010
Do	104	IV	411		49	1011
Do	104	IV	412		19	1012
Do	104	IV	413		49	1013
Do	104	IV	414		49	1014
Do	104	IV	415		49	1015
Do	104	IV	416		49	1016
Do	104	IV	417		49	1017
Do	104	IV	418		49	1018
Do	104	IV	419		49	1019
Do	104	IV	420		49	1020
Do	104	IV	421		49	1021
Do	104	IV	422		49	1022

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1898						
July 1	541	705			11	1205
Do	541	706			11	1206
Do	541	710			11	1210
Do	541	711			11	1211
Do	541	712			11	1212
Do	541	713			11	1213
Do	541	714			11	1214
Do	541	715			11	1215
Do	541	720			11	1220
Do	541	721			11	1221
Do	541	722			11	1222
Do	541	725			11	1225
Do	541	726			11	1226
Do	541	727			11	1227
Do	541	728			11	1228
Do	541	729			11	1229
Do	541	735			11	1235
Do	541	736			11	1236
Do	541	737			11	1237
Do	541	738			11	1238
Do	541	740			11	1240
Do	541	745			11	1245
Do	541	746			11	1246
Do	541	750			11	1250
Do	541	755			11	1255
1902						
Mar. 8	140	4	32	54	19	123a

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1910						
June 25	384	1			38	17
Do	384	2			38	17a
Do	384	3			38	17b
Do	384	4			38	17c
Do	384	5			38	17d
Do	384	6			38	17e
Do	384	7			38	17f
Do	384	8			38	17g
Do	384	9			38	17h
Do	384	10			38	17i
Do	384	11			38	17j
1911						
Mar 2	191	1	36	965	19	19
1912						
Aug. 24	387	4			48	69a
1913						
Mar. 3	119		37	733	19	198
1916						
Sept. 7	458	41	39	750	5	791
Sept. 8	463	708	39	798	19	1335
1917						
July 2	35	2			50	171 note
1918						
Apr. 18	57		40	532	31	223a
May 22	81	5			22	226a
Do	81	6			22	226b
June 4	92		40	598	40	10
1919						
Feb. 4	14	4			34	356a
Do	14	5			34	356b
Feb. 24	18	1303 (d)			2	273, 277
1920						
Feb. 20	85	1	41	437	30	49, 171

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1921							
Aug. 15	64	III	317			7	217a

Statutes at Large					U.S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1922						
May 3	177		42	505	38	393
1926						
July 3	795	2			18	746a
Do	795	3			18	746b
1927						
Mar. 3	337	3d			7	473d
1930						
Mar. 10	75	2	46	84	[1] 50	25
May 29	349	10			5	719–1
July 3	863	7	46	1017	24	ch. 3 note
1931						
Mar. 3	409	1	46	1492	42	94a–94d
1932						
Jan. 22	8	5f			15	606b–1
Do	8	5g			15	606b–2
Do	8	5h			15	606b–3
May 17	190		47	158	5	535, 536
1934						
Mar. 24	84	7	48	460	2	31
June 7	426		48	926	29	160

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1934							
June 27	847	VI	601			12	1736
Do	847	VI	602			12	1737
Do	847	VI	602			15	609k
Do	847	VI	603			12	1738
Do	847	VI	604			12	1739
Do	847	VI	605			12	1740
Do	847	VI	606			12	1741
Do	847	VI	607			12	1742

Date	Chapter	Title	Volume	Page	Title	Section
1935						
Mar. 22	39	II	49	77	5	300a
Do	39	II	49	77	5	340

Date	Chapter	Section	Volume	Page	Title	Section
1935						
May 24	142		49	289	18	641
Aug. 29	812	19 (a, b)			45	228s
1936						
Mar. 14	141	8			[1] 50	1157

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1936							
June 29	858	II	217			46	1127
Do	858	X	1010			46	1260
Do	858	XI	1109			46	1279

Date	Chapter	Section	Volume	Page	Title	Section
1937						
Apr. 26	127	22			15	852
June 2	293		50	245	41	23

Date	Chap.	Part	Section	Vol.	Page	Title	Section
1937							
June 24	382	I	1			45	228a
Do	382	I	1 (3A)			45	228c–1

[1] Appendix.

Statutes at Large					U.S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1937						
Sept. 2	899	8 (a)			16	669g–1

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1938							
Feb. 16	30	III	357			7	1357
Do	30	III	358			7	1358
Do	30	III	359			7	1359

Date	Chapter	Section	Volume	Page	Title	Section
1938						
June 8	327	7	52	633	22	617
Do	327	8			22	618
Do	327	9			22	619
Do	327	10			22	620
Do	327	11			22	621
Do	327	12–14			22	611 note
June 23	598	15 (h)			34	662c
June 25	675	506			21	356

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1938							
June 25	690	V	501			34	857
Do	690	V	502			34	857a
Do	690	V	503			34	857b
Do	690	V	504			34	857c
Do	690	V	505			34	857d
Do	690	V	506			34	857e
Do	690	V	507			34	857f
Do	690	V	508			34	857g

Date	Chapter	Section	Volume	Page	Title	Section
1939						
Feb. 10	2	363			26	363
Do	2	400			26	400
Do	2	401			26	401
Do	2	402			26	402
Do	2	403			26	403
Do	2	404			26	404
Do	2	2400			26	2400
Do	2	2401			26	2401
Do	2	2402			26	2402
Do	2	2403			26	2403
Do	2	2404			26	2404
Do	2	2405			26	2405
Do	2	2406			26	2406
Do	2	2407			26	2407
Do	2	2408			26	2408
Do	2	2409			26	2409
Do	2	2410			26	2410
Do	2	2411			26	2411
Do	2	2483			26	2483
Do	2	3192			26	3192
Do	2	3267			26	3267
Do	2	3268			26	3268
Do	2	3406			26	3406
Do	2	3453			26	3453
Do	2	3469			26	3469
Do	2	3540			26	3540
Do	2	3802			26	3802
Mar. 4	5	1 (b)	53	510	15	713
June 16	208	1	53	830	2	46b

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1939							
June 29	247	II	210 (b)	53	866	26	141 note

Date	Chapter	Section	Volume	Page	Title	Section
1939						
Aug. 2	410	21			18	61u
Aug. 5	491	7	53	1220	44	353
Do	491	8	53	1221	44	359
Do	491	9	53	1221	44	360
Do	491	10	53	1221	44	361

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1939						
Aug. 11	717	3	53	1419	16	590z–1
Do	717	4			16	590z–2
Do	717	5			16	590z–3
Do	717	6			16	590z–4
Do	717	7			16	590z 5
Do	717	8			16	590z–6
Do	717	9			16	590z–7
Do	717	10			16	590z–8
Do	717	11			16	590z–9
Do	717	12			16	590z–10
1940						
May 24	209	2 (d)			28	1 note

Date	Chapter	Title	Section	Vol.	Page	Title	Section
1940							
June 28	440	I	1	54	676	[1] 50	1151
Do	440	I	2	54	676	[1] 50	1152
Do	440	I	3	54	677	[1] 50	1153
Do	440	I	4	54	677	[1] 50	1154
Do	440	I	5	54	678	[1] 50	1155
Do	440	I	6	54	679	[1] 50	1156
Do	440	I	7	54	679	[1] 50	1157
Do	440	I	8	54	680	[1] 50	1158
Do	440	I	9	54	680	[1] 50	1159
Do	440	I	10	54	680	[1] 50	1160
Do	440	I	11	54	680	[1] 50	1161
Do	440	I	12	54	681	[1] 50	1162

Date	Chapter	Section	Volume	Page	Title	Section
1940						
July 1	501	3			35	42a
Do	501	4			35	42b
Do	501	5			35	42c
Do	501	6			35	42d
Do	501	7			35	42e
Do	501	8			35	42f
July 2	508	1	54	712	[1] 50	1171
Do	508	5	54	714	[1] 50	1172

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1940							
Sept. 9	717	I	103	54	875	[1] 50	1171
Do	717	II	1	54	875	[1] 50	1152

Date	Chapter	Section	Volume	Page	Title	Section
1940						
Sept. 16	720	9	54	892	[1] 50	1158

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1940							
Sept. 18	722	I	1	54	899	49	1001 note
Oct. 14	862	I	1	54	1125	42	1521
Do	862	I	2	54	1126	42	1522
Do	862	I	3	54	1126	42	1523
Do	862	I	4			42	1524
Do	862	II	201			42	1531
Do	862	II	202			42	1532
Do	862	II	203			42	1533
Do	862	II	204			42	1534
Do	862	III	301	54	1127	42	1541
Do	862	III	302	54	1127	42	1542
Do	862	III	303	54	1127	42	1543
Do	862	III	304	54	1127	42	1544
Do	862	III	305	54	1127	42	1545
Do	862	III	306	54	1127	42	1546
Do	862	III	307	54	1128	42	1547
Do	862	III	308	54	1128	42	1548
Do	862	III	309	54	1128	42	1549
Do	862	III	310	54	1128	42	1550
Do	862	III	311	54	1128	42	1551
Do	862	III	312			42	1552
Do	862	IV	401			42	1561
Do	862	IV	402			42	1562
Do	862	IV	403			42	1563
Do	862	IV	404			42	1564

Statutes at Large						U. S. Code		
Date	Chap.	Title	Sub-chap.	Section	Vol.	Page	Title	Section
1940								
Oct. 14	876	I	III	323 a			8	723a

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1940							
Oct. 14	876	III	701			8	1001
Do	876	III	702			8	1002
Do	876	III	703			8	1003
Do	876	III	704			8	1004
Do	876	III	705			8	1005

Date	Chapter	Section	Volume	Page	Title	Section
1940						
Oct. 17	888	104			[1] 50	514
Do	888	105			[1] 50	515
Do	888	106			[1] 50	516
Do	888	107			[1] 50	517
Do	888	206			[1] 50	526
Do	888	207			[1] 50	527
Do	888	303			[1] 50	533
Do	888	304			[1] 50	534
Do	888	305			[1] 50	535
Do	888	306			[1] 50	536
Do	888	514			[1] 50	574
Do	888	700			[1] 50	590
1941						
Jan. 2	645	1	55	880	31	224d
Jan. 29	1		55	3	34	487
Jan. 30	2	2	55	3	34	1032
Do	2	2	55	3	34	855f
Do	2	3	55	4	34	1032a
Jan. 31	3	4	55	4	26	124 note
Do	4	2	55	5	34	498c–3 note
Feb. 6	5	1	55	5	46	1119a
Do	5	2	55	6	46	1119b
Do	5	3	55	6	46	1214
Do	5	4	55	6	46	1125a
Feb. 19	7	2 (a)	55	7	31	757b
Do	7	2 (b) (1)	55	7	31	756 note
Do	7	2 (b) (2)	55	7	31	755 note
Do	7	2 (b) (3)	55	7	31	757 note
Do	7	2 (c)	55	7	31	757b note
Do	7	3	55	7	31	757c
Do	7	4	55	9	31	742a

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1941							
Feb. 19	8	I	1	55	9	14	260
Do	8	I	2	55	9	14	261
Do	8	I	3	55	9	14	262
Do	8	I	4	55	10	14	263
Do	8	I	5	55	10	14	264
Do	8	I	6	55	10	14	265
Do	8	I	7	55	10	14	266
Do	8	I	8	55	10	14	267
Do	8	I	9	55	10	14	268
Do	8	I	10	55	10	14	269
Do	8	II	201	55	11	14	301
Do	8	II	202	55	11	14	302
Do	8	II	203	55	11	14	303
Do	8	II	204	55	11	14	304
Do	8	II	205	55	11	14	305
Do	8	II	206	55	11	14	306
Do	8	II	207	55	12	14	307
Do	8	II	208	55	12	14	308
Do	8	II	209	55	12	14	309
Do	8	II	210	55	12	14	310
Do	8	II	211	55	12	14	311
Do	8	II	212	55	12	14	312
Do	8	II	213	55	13	14	313
Do	8	II	214	55	13	14	314
Do	8	II	215	55	13	14	315
Do	8	III	301	55	13	14	351
Do	8	III	302	55	13	14	352
Do	8	III	303	55	14	14	353
Do	8	III	304	55	14	14	354
Do	8	IV	401			14	381
Do	8	IV	402			14	382
Do	8	IV	403			14	383
Do	8	IV	404			14	384
Do	8	IV	405			14	385
Do	8	IV	406			14	386
Do	8	IV	407			14	387
Do	8	IV	408			14	388

[1] Appendix.

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1941						
Mar. 1	9	1	55	14	2	60a note
Do	9	1	55	14	42	1523 note
Do	9	1	55	15	15	721-728 note
Mar. 7	10	2	55	17	26	710
Do	10	3	55	18	26	711
Do	10	4 (a)-(c)	55	19	26	713
Do	10	4 (d)	55	21	26	743
Do	10	5	55	21	26	721
Do	10	6	55	23	26	722
Do	10	7	55	25	26	730
Do	10	8 (a) (c)	55	25	26	740
Do	10	8 (d)	55	25	26	742
Do	10	9	55	26	26	732
Do	10	10 (a)	55	26	26	733
Do	10	10 (b)	55	27	26	23
Do	10	11	55	27	26	734
Do	10	12 (a)	55	29	26	720
Do	10	12 (b)	55	29	26	711
Do	10	13	55	29	26	712
Do	10	14	55	30	26	741
Do	10	15	55	30	26	742
Do	10	16	55	30	26	729
Mar. 11	11	1	55	31	22	411 note
Do	11	2	55	31	22	411
Do	11	3	55	31	22	412
Do	11	4	55	32	22	413
Do	11	5	55	32	22	414
Do	11	6	55	33	22	415
Do	11	7	55	33	22	416
Do	11	8	55	33	22	417
Do	11	9	55	33	22	418
Do	11	10	55	33	22	419
Do	11	11	55	33	22	411 note

Date	Chapter	Title	Section	Volume	Page	Title	Section
1941							
Mar. 17	16	II	1	55	35	34	450a

Date	Chapter	Section	Volume	Page	Title	Section
1941						
Mar. 17	17		55	43	34	21
Do	19	1, 2	55	43	34	855c-2
Do	20		55	44	22	17
Do	21	1	55	44	26	27
Do	21	1	55	44	26	113
Do	21	1	55	44	26	504
Do	21	1	55	45	26	506
Do	21	1	55	45	26	812
Do	21	1	55	45	26	813
Do	21	1	55	45	26	861
Do	21	1	55	45	26	936
Do	21	1	55	45	26	1536
Do	21	1	55	45	26	1805
Do	21	1	55	45	26	2887
Do	21	1	55	45	26	2901
Do	21	1	55	45	26	3170
Mar. 23	24		55	46	47	154
Do	26		55	49	40	276 a-7
Mar. 28	31	1	55	55	12	1736
Do	31	1	55	55	12	1737
Do	31	1	55	55	15	609k
Do	31	1	55	56	12	1738
Do	31	1	55	58	12	1739
Do	31	1	55	61	12	1740
Do	31	1	55	61	12	1741
Do	31	1	55	61	12	1742
Do	31	2	55	61	12	1702
Do	31	3	55	61	12	1706
Do	31	4 (a)	55	61	12	1707
Do	31	4 (b)	55	62	12	1713
Do	31	4 (c)	55	62	12	1715
Do	31	5	55	62	12	1716
Do	31	6	55	62	12	1717
Do	31	7	55	62	12	1430
Do	31	8	55	62	12	371
Do	31	9	55	62	12	1736 note

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1941							
Apr. 1	32	I	1	55	71	22	41

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1941						
Apr. 3	39	1	55	88	7	1357
Do	39	1	55	88	7	1358
Do	39	1	55	90	7	1359
Do	39	2	55	91	7	1301
Do	39	3	55	92	7	1301
Do	39	4	55	92	7	1361
Do	39	5	55	92	7	1371
Do	39	6	55	92	7	1372
Do	39	7	55	92	7	1373
Do	39	8	55	92	7	1374
Do	39	9	55	92	7	1376
Apr. 5	40	1	55	93	3	45
Do	40	1	55	95	36	135
Do	40	1	55	95	36	122
Do	40	1	55	95	36	121a
Do	40	1	55	96	5	636
Do	40	1	55	100	5	834
Do	40	1	55	109	23	57
Do	40	1	55	110	15	721-728 note
Do	40	1	55	111	42	1406c
Do	40	1	55	112	44	351 note
Do	40	1	55	112	31	42 note
Do	40	1	55	114	49	305a
Do	40	1	55	119	46	1214 note
Do	40	1	55	120	38	11a-3
Do	40	1	55	120	38	11a-1
Apr. 7	42		55	131	7	473d
Do	43	1	55	131	12	358
Do	43	2	55	131	12	632
Apr. 10	49		55	133	22	504 note
Do	49		55	133	22	504
Apr. 11	59	1	55	133	19	1355
Do	59	2	55	134	19	1356
Do	64	1 (a)	55	134	15	849
Do	64	1 (b)	55	134	26	3527
Do	64	2	55	134	15	852
Apr 22	74	1	55	145	34	151
Do	74	2	55	145	34	152
Do	74	3	55	145	34	2
Do	74	4	55	145	34	691
Apr. 29	80	1	55	147	42	1521
Do	80	2	55	147	42	1523
Do	81		55	147	40	270e
May 1	83		55	148	28	1 note
May 2	84	1	55	148	46	1152 note
Do	84	2	55	148	46	Prec. § 1211 note
Do	84	3	55	149	46	1195 note
Do	84	4	55	150	46	Prec. § 1251 note
Do	84	5	55	150	22	420
May 5	85		55	150	5	99 note
Do	85		55	150	18	198 note
May 6	86	1	55	154	5	457a
Do	86	1	55	160	34	Prec. § 381 note
Do	86	1	55	161	31	495a
Do	86	1	55	161	34	580a
May 7	87	1	55	177	30	4f
Do	87	2	55	178	30	4g
Do	87	3	55	178	30	4h
Do	87	4	55	178	30	4i
Do	87	5	55	178	30	4j
Do	87	6	55	178	30	4k
Do	87	7	55	179	30	4l
Do	87	8	55	179	30	4m
Do	87	9	55	179	30	4n
Do	87	10	55	179	30	4f note
Do	87	11	55	179	30	4o
Do	87	12	55	180	30	4f note
May 9	94		55	183	43	931a
Do	96		55	184	26	3802, 3803
Do	97		55	184	42	1601
Do	101		55	186	24	180
May 13	113		55	189	10	535
Do	115	1	55	189	22	21
May 15	118		55	190	34	404 note
May 23	130	1	55	191	24	290
Do	130	1	55	191	24	289
Do	130	1	55	191	48	311
May 24	131	1	55	197	34	498c-4
Do	131	2	55	197	34	498c-4 note
Do	132	1	55	199	42	1523 note
May 26	133		55	203	7	1330, 1340
May 28	134		55	206	50	702
Do	135		55	206	50	98e
Do	136		55	206	43	433 note
Do	142		55	209	25	389 note
Do	143		55	210	39	280 note
May 29	155		55	211	[1] 50	305

[1] Appendix.

Statutes at Large					U. S. Code		
Date	Chap.	Title	Sec.	Vol.	Page	Title	Section
1941							
May 31	156	I	1	55	214	40	77a
Do	156	I	1	55	216	31	761a
Do	156	I	1	55	218	7	610, 641, 701–723, 751–766, 801–833 notes
Do	156	I	1	55	220	18	647
Do	156	I	1	55	221	14	134
Do	156	I	1	55	224	3	53
Do	156	I	1	55	226	40	109a
Do	156	I	1	55	226	40	313, 313a
Do	156	II	1	55	229	39	9
Do	156	II	1	55	232	39	805
Do	156	II	1	55	233	39	137
Do	156	II	1	55	234	39	809a
Do	156	II	1	55	234	40	284

Date	Chapter	Section	Volume	Page	Title	Section
1941						
May 31	157		55	236	[1]50	1152
Do	158		55	236	46	883 note
June 3	162		55	238	34	1054 note
Do	165	1	55	239	10	291, 291d, 297, 297a
Do	165	2	55	239	10	296a
Do	165	3	55	239	10	299
Do	165	4	55	240	10	303, 304, 304a, 304b
Do	165	5	55	240	10	308a
Do	165	6	55	240	10	300a
Do	165	7	55	240	10	296a, 297a, 299, 300a, 304, 304a, 304b, 308a, 303, notes
Do	167		55	241	10	298a–1
Do	168	1	55	241	5	29 note
Do	168	2	55	241	5	29 note
June 6	174	1–5	55	242–245	46	Prec. § 1101 note
Do	175		55	246	34	1033a
Do	176	1	55	246	34	554
Do	176	2	55	246	34	555
Do	176	3	55	246	34	554, 555 notes
Do	177		55	247	34	532a
Do	177		55	247	14	31b
Do	188		55	247	34	1121
June 9	189		55	247	3	54
June 10	190	1	55	248	15	605 k–1
Do	190	2	55	248	15	701–712 notes
Do	190	3	55	248	15	610
Do	190	4	55	249	15	606b
Do	190	5	55	250	15	609o
June 14	203	1, 2	55	251	28	524
Do	204		55	252	18	753f
June 20	209	1	55	252	22	228
Do	209	2	55	252	22	229
June 21	210	1	55	252	22	223
Do	210	2	55	253	22	225
Do	210	2a	55	253	22	226
Do	210	3	55	253	22	226a, 226b
Do	212		55	254	18	746a
Do	212		55	254	18	746b
Do	213		55	255	31	340
Do	214	1	55	255	7	1502
Do	214	2	55	255	7	1506
Do	214	3	55	255	7	1508
Do	214	4	55	255	7	1508
Do	214	5	55	255	7	1508
Do	214	6	55	255	7	1508, 1516
Do	214	7	55	256	7	1508
Do	214	8	55	256	7	1516
Do	214	9	55	256	7	1519
Do	214	9	55	256	7	1518
Do	214	10	55	256	7	1508
Do	217		55	257	16	590h
June 23	228	1	55	259	46	1262
Do	228	2	55	259	46	1254
Do	228	3	55	259	46	1256, 1258, 1259, 1260 notes
June 24	231		55	260	34	493b
Do	232		55	261	34	1131
Do	232		55	261	34	1132
Do	233	2	55	261	34	853c
June 25	252	1	55	263	14	163

[1] Appendix.

Statutes at Large					U. S. Code	
Date	Chapter	Title	Volume	Page	Title	Section
1941						
June 28	258	I	55	267	22	130b
Do	258	I	55	268	22	130a
Do	258	I	55	268	41	6a note
Do	258	I	55	269	5	153a
Do	258	I	55	269	34	448b
Do	258	I	55	269	5	153a
Do	258	I	55	270	22	135
Do	258	I	55	271	22	276 note
Do	258	I	55	271	22	275 note
Do	258	I	55	271	22	276b
Do	258	I	55	272	49	231 note
Do	258	I	55	277	5	274
Do	258	I	55	277	10	541
Do	258	I	55	277	34	448a
Do	258	II	55	277	5	593
Do	258	II	55	281	41	6
Do	258	II	55	282	49	422a
Do	258	II	55	283	33	851
Do	258	II	55	286	35	16
Do	258	II	55	289	15	319
Do	258	II	55	289	15	322
Do	258	II	55	289	41	6
Do	258	III	55	290	5	300
Do	258	III	55	290	5	299
Do	258	III	55	292	41	6
Do	258	III	55	293	5	301
Do	258	III	55	295	28	584a
Do	258	III	55	295	28	596
Do	258	IV	55	300	18	726–1
Do	258	IV	55	301	28	374b
Do	258	IV	55	301	28	5b
Do	258	IV	55	301	28	530
Do	258	IV	55	302	18	726a
Do	258	IV	55	302	41	6

Date	Chapter	Section	Volume	Page	Title	Section
1941						
June 28	259	1	55	306	5	499
Do	259	1	55	306	16	590i–2
Do	259	1	55	309	48	1237a
Do	259	1	55	309	43	8
Do	259	1	55	310	43	90
Do	259	1	55	311	25	481
Do	259	1	55	315	25	303
Do	259	1	55	316	25	470a
Do	259	1	55	317	25	387
Do	259	1	55	325	25	562
Do	259	1	55	325	25	561
Do	259	1	55	332	43	611
Do	259	1	55	338	22	277
Do	259	1	55	339	43	46
Do	259	1	55	344	41	6a
Do	259	1	55	350	16	14c
Do	259	1	55	356	16	718i
Do	259	1	55	357	16	752
Do	259	1	55	357	16	753
Do	259	1	55	357	16	754
Do	259	5	55	360	5	73 c–2 note
Do	260	1	55	361	42	prec. § 1521
Do	260	2	55	361	42	1521, 1523
Do	260	3	55	361	42	1531
Do	260	3	55	362	42	1532
Do	260	3	55	362	42	1533
Do	260	3	55	363	42	1534 note
Do	260	3, 4	55	363	42	prec. 1541
Do	260	4 (a)	55	363	42	1541
Do	260	4 (b)	55	363	42	1542–1551
Do	261	1	55	364	12	1703
Do	261	2	55	364	12	1703
Do	261	3	55	364	12	1703
Do	261	4	55	364	12	1703
Do	261	5	55	365	12	1703
Do	261	6	55	365	12	1702
Do	261	7	55	365	12	1706b
Do	261	8	55	365	12	1709
Do	261	9	55	365	12	1710
Do	261	10	55	365	12	1731
June 30	262	1	55	369	10	535
Do	262	1	55	369	31	493a
Do	262	1	55	370	10	918
Do	262	1	55	371	31	650a
Do	262	1	55	371	10	1431
Do	262	1	55	371	10	1460
Do	262	1	55	372	31	223
Do	262	1	55	375	40	289a
Do	262	1	55	378	31	224
Do	262	1	55	379	10	310 note

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1941						
June 30	262	1	55	380	10	727
Do	262	1	55	384	10	1161a
Do	262	1	55	385	32	42
Do	262	1	55	386	32	51
Do	262	1	55	386	32	47–1
Do	262	1	55	386	32	44
Do	262	1	55	387	38	461
Do	262	1	55	390	10	187
Do	262	9	55	393	41	Prec. § 1 note
Do	263	1	55	394	10	656
Do	263	2	55	394	10	939
Do	263	3	55	394	10	982a
Do	263	4	55	395	38	26b
Do	263	5	55	395	10	957
Do	263	6	55	395	10	656, 939, 957, 982a, notes
Do	263	6	55	395	38	26b note
Do	264		55	395	12	412
Do	265	1	55	395	31	822a
Do	265	2	55	396	31	821
July 1	266	1–34	55	396	15	721–728note
Do	266	10(a)	55	401	15	721–728note
Do	266	34	55	407	7	612c note
Do	267	1	55	408	5	520a
Do	267	1	55	408	7	428
Do	267	1	55	409	5	543b
Do	267	1	55	410	5	558a
Do	267	1	55	412	7	367
Do	267	1	55	413	7	419
Do	267	1	55	415	7	228a
Do	267	1	55	418	21	129
Do	267	1	55	421	16	571a
Do	267	1	55	421	16	580
Do	267	1	55	422	16	578a
Do	267	1	55	422	16	579
Do	267	1	55	421	16	501a
Do	267	1	55	427	5	565
Do	267	1	55	430	7	411b
Do	267	1	55	431	7	414
Do	267	1	55	431	7	415e
Do	267	1	55	432	7	204
Do	267	1	55	432	7	231
Do	267	1	55	434	16	590l–1
Do	267	1	55	435	7	612c note
Do	267	1	55	436	16	590h note
Do	267	1	55	438	7	612c note
Do	267	1	55	439	15	609l
Do	267	1	55	440	7	1007a
Do	267	1	55	440	15	609m
Do	267	1	55	442	15	609n
Do	267	1	55	443	5	547
Do	267	1	55	444	12	1020n–1
Do	268	1	55	446	2	60a
Do	268	1	55	448	2	60f
Do	268	1	55	449	2	60a
Do	268	1	55	450	2	42a
Do	268	1	55	450	2	46a
Do	268	1	55	450	2	60a
Do	268	1	55	454	2	117a
Do	268	1	55	454	2	60a
Do	268	1	55	455	2	42a
Do	268	1	55	456	2	60a
Do	268	1	55	456	40	209
Do	268	1	55	456	40	213a
Do	268	1	55	456	2	60a
Do	268	1	55	457	40	164a
Do	268	1	55	458	40	174b
Do	268	1	55	463	44	120
Do	268	4	55	465	2	60a note

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1941							
July 1	269	I		55	469	42	704a
Do	269	II		55	473	16	584n–1
Do	269	II		55	473	16	584f–1
Do	269	II		55	478	21	46a
Do	269	II		55	480	42	68
Do	269	II		55	481	8	117
Do	269	II		55	483	42	64c
Do	269	II		55	487	15	721–728 note
Do	269	II		55	493	24	169

Date	Chapter	Section	Volume	Page	Title	Section
1941						
July 1	270	1	55	498	15	713
Do	270	2	55	498	15	713a–1
Do	270	3	55	498	15	713a–4
Do	270	4	55	498	15	713a–8
Do	271	1	55	512	5	76

[1] Appendix.

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1941						
July 1	271	1	55	512	10	914
Do	271	1	55	512	34	1000
Do	271	1	55	529	40	60a
July 3	275		55	577	10	298a
Do	276		55	578	46	88a
July 8	278		55	579	47	353
Do	279		55	579	46	672–2
Do	280		55	579	46	672–1
July 9	283		55	581	18	396a
Do	284	1	55	581	44	300aa
Do	284	2	55	581	44	300bb
Do	284	3	55	581	44	300cc
Do	284	4	55	581	44	300dd
Do	284	5	55	581	44	300ee
Do	284	6	55	582	44	300ff
Do	284	7	55	582	44	300gg
Do	284	8	55	582	44	300hh
Do	284	9	55	582	44	300ii
Do	284	10	55	582	44	300jj
July 11	287		55	583	18	518a
Do	289	1	55	584	21	184a
Do	289	2	55	584	21	184a, note
Do	290	1	55	584	33	732
Do	290	2	55	585	33	721a
Do	290	3 (a)	55	585	[1] 50	1181
Do	290	3 (b)	55	585	40	270a–270d note
Do	290	5	55	585	14	1
Do	290	6 (a)	55	585	14	1
Do	290	7	55	585	14	45
Do	290	7	55	585	14	48
Do	290	8	55	586	14	35
Do	290	9 (a)	55	586	39	134
Do	290	9 (b)	55	586	39	135
Do	290	10 (1)	55	587	14	268
Do	290	10 (2)	55	587	14	302
Do	290	10 (3)	55	587	14	305
Do	290	10 (4)	55	588	14	306
Do	290	10 (5)	55	588	14	310
July 14	292		55	589	34	1036–1
Do	292		55	589	20	221
Do	297	1–6	55	591, 592	46	Prec. § 1101 note
July 15	302	2	55	597	14	Prec. § 51 note
July 17	304		55	598	34	212a
July 18	307	1	55	598	38	238e
Do	307	2	55	599	38	238d
Do	307	3	55	599	38	238e
Do	308		55	599	39	31b
Do	309		55	599	16	831c
July 21	311	1	55	601	48	481
Do	311	2	55	602	48	482
Do	311	3	55	602	48	483
July 22	314	1	55	602	26	3341
Do	314	2	55	602	26	3351
Do	314	3	55	602	26	3361
Do	314	3	55	602	19	1309
July 24	320	1	55	603	34	350
Do	320	2	55	603	34	350a
Do	320	3	55	603	34	350b
Do	320	4	55	603	34	350c
Do	320	5	55	604	34	350d
Do	320	6	55	604	34	350e
Do	320	7	55	604	34	350f
Do	320	8	55	604	34	350g
Do	320	9	55	605	34	350h
Do	320	10	55	605	34	350i
Do	320	11	55	605	34	350j
July 29	325		55	606	10	622
Do	326	1, 2	55	606	10	571 note
Do	327	1	55	607	34	1123a
Do	327	2	55	607	34	1123b
Do	327	3	55	607	34	1122
Do	327	3	55	607	34	1123c
Do	327	4	55	607	34	1123d
Do	327	5	55	607	34	1123e
July 30	329	1	55	608	38	725
Do	329	2	55	608	38	Ch. 12 App.
Do	331	1	55	609	39	197
Do	332		55	609	24	30
Do	333	1–9	55	610	15	Prec. § 715 note
Aug. 1	346	2	55	613	5	667
Do	346	3	55	614	5	669
Do	346	4	55	614	5	673
Do	346	5 (a)	55	615	5	681
Do	346	5 (b) (c)	55	615	5	681 note
Do	346	6	55	615	5	662
Do	346	7–9	55	615	5	667 note
Do	347		55	615	39	621
Do	348		55	616	5	61a
Aug. 16	354		55	621	49	211
Do	355	1, 2	55	621	[1] 50	305
Do	357	1	55	622	42	1651
Do	357	2	55	623	42	1652
Do	357	3	55	623	42	1653
Do	357	4	55	623	42	1654

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1941						
Aug. 18	362	1	55	626	[1] 50	351
Do	362	2	55	626	[1] 50	352
Do	362	3	55	626	[1] 50	353
Do	362	4	55	627	[1] 50	354
Do	362	5	55	627	[1] 50	355
Do	362	5	55	627	[1] 50	903
Do	362	6	55	627	[1] 50	356
Do	362	7	55	627	[1] 50	357
Do	362	9	55	628	[1] 50	359
Do	362	10	55	628	[1] 50	360
Do	362	11	55	628	[1] 50	361
Do	362	11	55	628	[1] 50	401
Do	362	12	55	628	[1] 50	362
Do	363	----------	55	628	32	194
Do	364	1	55	629	34	181
Do	364	1	55	629	34	692
Do	364	2	55	629	37	16a
Do	364	3	55	629	14	35a
Do	364	4	55	630	34	201n
Do	364	5	55	630	34	181a
Do	364	5	55	630	34	692a
Do	365	1	55	630	16	450y
Do	365	2	55	630	16	450y–1
Do	365	3	55	631	16	450y–2
Do	365	4	55	631	16	450y–3
Do	365	5	55	631	16	450y–4
Do	366	1	55	631	18	419a note
Do	366	2	55	631	18	419a
Do	366	3	55	631	18	419b
Do	366	4	55	632	18	419c
Do	366	5	55	632	18	419d
Do	366	6	55	632	18	419a note
Do	367	----------	55	632	16	669g–1
Do	368	1	55	632	48	248
Do	368	2	55	633	48	248a
Do	368	3	55	633	48	248b
Do	368	4	55	633	48	248 note
Do	370	----------	55	634	35	47
Do	377	1	55	638	33	701b
Do	377	2	55	638	33	701c note
Do	377	2	55	638	33	701m
Do	377	3	55	639	33	701f note
Do	377	3	55	639	33	701j note
Do	377	3	55	642	33	702a–194
Do	377	3	55	642	33	702a–12
Do	377	3	55	644	10	1026b
Do	377	4	55	648	33	701f note
Do	377	5	55	650	33	701n
Do	377	6	55	650	33	701c–2
Do	377	7	55	650	33	701c–3
Do	377	8	55	650	33	701b–2
Do	377	9	55	650	33	701g
Do	377	10	55	651	33	701f–1 note
Aug. 21	384	1	55	651	10	593a
Do	384	2	55	652	10	591
Do	384	3	55	652	10	591a
Do	384	4	55	653	10	593
Do	384	5	55	653	10	594
Do	384	6	55	653	10	599
Do	384	7	55	653	10	592 note
Do	385	----------	55	654	[1] 50	1156
Do	388	----------	55	655	50	104
Do	390	----------	55	656	37	17a
Do	392	----------	55	656	39	138
Do	393	1	55	657	35	42a
Do	393	1	55	657	35	42b
Do	393	1	55	657	35	42c
Do	393	1	55	657	35	42d
Do	393	1	55	658	35	42e
Do	393	1	55	658	35	42f
Do	394	1	55	658	48	677
Do	394	2	55	658	48	677 note
Do	395	----------	55	658	40	276a–7
Do	395	----------	55	658	41	Prec. § 1 note
Do	396	1	55	665	38	357b
Do	396	2	55	665	38	472b

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1941							
Aug. 25	409	II	1	55	680	5	471
Do	409	III	1	55	682	46	1119a note
Do	409	IV	1	55	683	16	584 f–1
Do	409	IV	1	55	686	5	219a
Do	409	IV	1	55	686	5	470

Date	Chapter	Section	Volume	Page	Title	Section
1941						
Sept. 2	410	----------	55	686	12	1738
Sept. 18	411	----------	55	686	44	275b

[1] Appendix.

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1941							
Sept. 20	412	I	101	55	688	26	12
Do	412	I	102(a)	55	689	26	Supp. T (prec. 400)
Do	412	I	102(a)	55	689	26	400
Do	412	I	102(a)	55	691	26	401
Do	412	I	102(a)	55	692	26	402
Do	412	I	102(a)	55	692	26	403
Do	412	I	102(a)	55	692	26	404
Do	412	I	102(b)(1)	55	692	26	11
Do	412	I	102(b)(2)	55	692	26	12
Do	412	I	102(c)	55	692	26	4
Do	412	I	103(a)	55	692	26	13
Do	412	I	103(b)	55	692	26	14
Do	412	I	103(c)	55	693	26	14
Do	412	I	103(d)	55	693	26	102
Do	412	I	103(e)	55	693	26	362
Do	412	I	104(a)	55	693	26	15
Do	412	I	104(b)	55	693	26	363
Do	412	I	104(c)	55	694	26	104
Do	412	I	104(d)	55	694	26	231
Do	412	I	104(e)	55	694	26	251
Do	412	I	104(f)	55	694	26	261, 262
Do	412	I	105	55	694	26	211
Do	412	I	106	55	694	26	231(a)
Do	412	I	107(a)	55	695	26	143, 144
Do	412	I	107(b)	55	695	26	143
Do	412	I	107(c)	55	695	26	143, 144 notes
Do	412	I	108	55	695	26	4, 11, 12, 13, 14, 15, 25, 42, 51, 102, 104, 117, 142, 143, 144, 147, 211, 214, 231, 251, 261, 262, 362, 363, 373, 400–404, 500, 1250 notes
Do	412	I	109(a)	55	695	26	143, 144, 211, 231
Do	412	I	109(b)(c)	55	695	26	211
Do	412	I	110(a)	55	695	26	500
Do	412	I	110(b)	55	696	26	1250
Do	412	I	111(a)	55	696	26	25
Do	412	I	111(b)	55	696	26	214
Do	412	I	111(c)	55	696	26	251
Do	412	I	112(a)	55	696	26	51
Do	412	I	112(b)	55	696	26	142
Do	412	I	112(c)	55	697	26	147
Do	412	I	113	55	697	26	25
Do	412	I	114	55	697	26	42
Do	412	I	115(a)	55	698	26	42
Do	412	I	115(b)	55	698	26	117
Do	412	I	115(c)	55	698	26	42, 117 notes
Do	412	I	116(b)	55	698	26	147
Do	412	I	116(c)	55	698	26	147, note
Do	412	I	117(a)	55	698	26	373
Do	412	I	117(b)	55	699	26	373 note
Do	412	I	118	55	699	26	4, 11, 12, 13, 14, 15, 25, 42, 51, 102, 104, 142, 143, 144, 147, 211, 214, 231, 251, 261, 262, 362, 363, 400–404, 500, 1250, notes
Do	412	II	201(a)	55	699	26	710
Do	412	II	201(b)	55	699	26	714
Do	412	II	202(a)	55	700	26	23
Do	412	II	202(b)	55	700	26	102
Do	412	II	202(c)(d)	55	701	26	711
Do	412	II	202(e)	55	701	26	710
Do	412	II	202(f)	55	701	26	718
Do	412	II	202(g)	55	701	26	722
Do	412	II	202(h)	55	701	26	602
Do	412	II	202(i)	55	701	26	1202
Do	412	II	203	55	702	26	718
Do	412	II	204	55	703	26	731 note
Do	412	II	205	55	703	26	23, 102, 602, 710, 711, 714, 718, 722, 1202 notes
Do	412	III	301(a)	55	703	26	1200
Do	412	III	301(c)	55	704	26	1203
Do	412	III	301(d)	55	704	26	1200, 1203 notes
Do	412	III	302(a)	55	704	26	600
Do	412	III	302(b)	55	704	26	600 note
Do	412	IV	401(a)	55	704	26	935
Do	412	IV	401(c)	55	705	26	935, 951 notes
Do	412	IV	402(a)	55	705	26	1001
Do	412	IV	402(b)	55	706	26	1001 note
Do	412	V	502	55	706	26	3460

Statutes at Large						U. S. Code	
Date	Chap.	Title	Sec.	Vol.	Page	Title	Section
1941							
Sept. 20	412	V	503	55	706	26	Subtitle prec. 3400
Do	412	V	521 (a)	55	706	26	1700, 1801, 1802, 1804, 1806, 2000, 2700, 3150, 3250, 3407, 3411, 3412, 3413, 3460, 3481, 3482
Do	412	V	521 (b)	55	708	26	1650, 1700, 1801, 1802, 1804, 1806, 2000, 2004, 2700, 3150, 3190, 3250, 3407, 3411, 3412, 3413, 3460, 3481, 3482 notes
Do	412	V	531	55	708	26	1807
Do	412	V	532	55	708	26	1850
Do	412	V	533 (a) (b)	55	708	26	2800
Do	412	V	533 (c)	55	708	26	2887
Do	412	V	533 (d)	55	708	26	2880
Do	412	V	534 (a) (b)	55	709	26	3030
Do	412	V	534 (c)	55	709	26	3192
Do	412	V	535	55	709	26	3400
Do	412	V	536	55	710	26	1650, 1807, 1850, 2004, 2800, 2887, 3030, 3190, 3192, 3400 notes
Do	412	V	541 (a)	55	710	26	1700
Do	412	V	541 (b)	55	710	26	1701 note
Do	412	V	541 (c)	55	710	16	407d note
Do	412	V	542 (a)	55	710	26	1700
Do	412	V	542 (b)	55	711	26	1715
Do	412	V	542 (c)	55	711	26	1716
Do	412	V	543 (a)	55	711	26	1710
Do	412	V	543 (b)	55	711	26	1712
Do	412	V	544	55	711	26	3403
Do	412	V	545	55	712	26	3404
Do	412	V	546	55	713	26	3405
Do	412	V	547	55	713	26	3409
Do	412	V	548	55	714	26	3465
Do	412	V	548	55	714	26	3466
Do	412	V	549	55	715	26	3441
Do	412	V	550 (a)	55	715	26	1650, 1700, 1701, 1716, 1712, 1715, 1716, 1807, 2004, 2800, 3190, 3403, 3404, 3405, 3409, 3441, 3465, 3466 notes
Do	412	V	550 (b)	55	715	26	1650, 1700 notes
Do	412	V	550 (c) (d)	55	715	26	3465 note
Do	412	V	551	55	716	26	3406
Do	412	V	552 (a)	55	718	26	2400–2411
Do	412	V	552 (b)	55	720	26	3401 note
Do	412	V	553 (a)	55	720	26	3440
Do	412	V	553 (b)	55	721	26	3453
Do	412	V	553 (c)	55	721	26	3443
Do	412	V	553 (d)	55	721	26	3442, 3443, 3444, 3403
Do	412	V	554 (a)	55	721	26	Subch. D (prec. 3470)
Do	412	V	554 (b)	55	721	26	3469
Do	412	V	554 (c)	55	721	26	Ch. 11 (prec. 1800), note
Do	412	V	554 (d)	55	722	26	55, 3471, 3472
Do	412	V	555	55	722	26	3267
Do	412	V	556	55	723	26	3268

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1941							
Sept. 20	412	V	557	55	723	26	3540
Do	412	V	558	55	725	26	55, Ch. 11 (prec. 1801) Ch. 19 (prec. 2400) 2400–2411, Part IX (prec. 3267), 3267, Part X (prec. 3268), 3268, 3401, 3403, 3406, 3440, 3442, 3443, 3444, 3453, Subch. C (prec. 3469) Subch. D (prec. 3470) 3471, 3472, Chap. 33A (prec. 3540), 3540 notes
Do	412	V	561 (a)	55	725	26	2483
Do	412	V	561 (b)	55	725	26	2483 note
Do	412	VI	601	55	726	26	Subtitle D (prec. 3600)
Do	412	VI	602	55	726	2	272, 273, 274
Do	412	VII	701	55	726	26	1600, note
Do	412	VII	701	55	726	42	1101, 1102, notes

Date	Chapter	Section	Volume	Page	Title	Section
1941						
Sept. 22	414		55	728	10	484 note
Sept. 24	416		55	729	46	242
Do	417		55	730	46	672 note
Sept. 25	421		55	732	17	8
Do	422		55	732	46	672 b–1
Do	423		55	733	19	288
Do	423		55	733	46	111
Do	423		55	733	46	123
Sept. 26	425	1	55	733	10	456a
Do	425	2	55	734	38	12
Do	426	1	55	734	48	664a
Do	426	2	55	734	48	664b
Do	426	3	55	734	48	664a, 664b notes
Oct. 13	431	1	55	736	28	577
Do	431	2	55	736	28	608
Do	432		55	736	8	457
Oct. 14	436		55	737	5	30n–1
Do	437		55	737	39	331
Oct. 16	443		55	741	28	270
Do	443		55	741	28	275a
Do	445	1	55	742	[1] 50	721
Do	445	2	55	742	[1] 50	722
Do	445	3	55	743	[1] 50	723
Do	445	4	55	743	[1] 50	724
Do	446		55	743	8	809
Oct. 21	453		55	743	18	753f
Oct. 23	454		55	744	15	609p
Do	457	1	55	744	39	607a
Do	457	2	55	744	39	607
Oct. 24	458	1	55	745	46	732
Oct. 27	459		55	745	16	450z

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1941							
Oct. 28	460	I	102	55	746	22	421
Do	460	I	103	55	747	22	422
Do	460	II	201	55	747	2	60a note
Do	460	II	201	55	748	10	576a

[1] Appendix.

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1941						
Oct. 29	461		55	756	29	207
Do	462		55	756	24	191a
Oct. 30	464	1-3	55	757	26	124
Do	464	4	55	758	26	124 note
Do	465		55	758	10	1304
Do	467		55	759	42	1420
Nov. 5	468	1	55	759	34	841a
Do	468	2	55	760	34	841b
Do	468	3	55	760	34	841c
Do	468	4	55	760	34	841d
Do	468	5	55	760	34	841e
Do	468	6	55	760	34	841f
Do	468	7	55	760	34	841g
Do	468	8			34	841h
Do	468	9			34	841a note
Nov. 7	469	1	55	760	24	181
Do	469	2	55	760	24	182
Do	469	3	55	761	24	183
Do	469	4	55	761	24	184
Nov. 15	470	1	55	761	2	2a
Do	470	2(a)	55	761	2	2b
Do	470	2(b)	55	762	2	2b note
Do	471	1	55	763	50	191c
Do	471	2	55	763	50	191a
Do	471	3	55	763	50	192
Do	471	4	55	763	50	191b
Do	472	1	55	763	18	106
Do	472	2	55	764	18	107
Nov. 17	473	2	55	764	22	446 note
Nov. 19	474	1	55	765	23	101
Do	474	2	55	765	23	102
Do	474	3	55	765	23	103
Do	474	4	55	765	23	104
Do	474	5	55	766	23	105
Do	474	6	55	766	23	106
Do	474	7	55	767	23	107
Do	474	8	55	767	23	108
Do	474	9	55	767	23	109
Do	474	10	55	768	23	110
Do	474	11	55	768	23	111
Do	474	12	55	768	23	112
Do	474	13	55	769	23	113
Do	474	14	55	769	23	114
Do	474	15	55	769	23	115
Do	474	16	55	770	23	116
Do	474	17	55	770	23	117
Do	474	18	55	770	23	101 note
Nov. 21	479		55	773	28	1
Do	480		55	773	16	831c-1
Do	483		55	775	10	1371a
Do	485		55	775	16	831h
Do	489	1	55	777	31	561
Do	489	2	55	777	31	562
Do	489	3	55	778	31	563
Do	489	4	55	778	31	564
Do	489	5	55	778	31	561 note
Do	492		55	779	18	689
Do	493		55	779	10	234 note
Do	499		55	781	31	80a
Do	502	1	55	782	34	498c-5
Do	502	2	55	782	34	498c-5 note
Nov. 26	544	1	55	782	48	697
Do	544	2	55	783	48	702
Do	544	3	55	783	48	703
Do	544	4	55	784	48	707
Do	544	5	55	785	48	709
Do	544	6	55	786	48	714
Do	544	7	55	787	48	694
Do	544	8	55	787	48	707a
Dec. 1	552	1	55	787	10	181b
Do	552	2, 3	55	788	10	181b note
Dec. 8	561		55	795	[1] 50	Prec. 1 note
Dec. 10	562		55	796	10	456
Do	563		55	796	40	291
Dec. 11	564		55	796	[1] 50	Note prec. 1
Do	565		55	797	[1] 50	Note prec. 1
Dec. 12	566		55	797	10	628a
Do	566		55	797	14	35b
Do	566		55	797	31	185
Do	569		55	798	48	1337
Dec. 13	570	1	55	799	14	35c
Do	570	1	55	799	34	186
Do	570	2	55	799	31	201b
Do	571	1	55	799	[1] 50	731
Do	571	2	55	800	[1] 50	732
Do	571	3	55	800	[1] 50	733
Do	571	3	55	800	10	2
Dec. 15	573		55	800	31	427
Dec. 16	580	2	55	802	48	1330-1
Do	580	3	55	803	48	1344-1
Do	584	1	55	805	48	1371e
Do	584	2	55	806	48	1371h
Do	584	3	55	806	48	1371c
Do	584	4	55	806	48	1371j
Do	586	1	55	807	14	72
Do	586	2	55	807	14	73
Do	586	3	55	807	14	72 note
Do	586	4	55	807	14	74
Dec. 17	588		55	808	47	353 note

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1941							
Dec. 17	591	I	102	55	813	22	412 note
Do	591	I	103	55	813	5	222
Do	591	II	201	55	816	34	498c-5 note
Do	591	II	201	55	816	34	498c-4
Do	591	II	201	55	816	34	498c-5
Do	591	III		55	818	42	1523 note
Do	591	III		55	819	31	529h
Do	591	III		55	821	21	41 note
Dec. 18	593	I	1	55	838	[1] 50	601
Do	593	I	2	55	838	[1] 50	602
Do	593	I	3	55	838	[1] 50	603
Do	593	I	4	55	839	[1] 50	604
Do	593	I	5	55	839	[1] 50	605
Do	593	II	201	55	839	[1] 50	611
Do	593	III	301	55	839	12	95a
Do	593	III	301	55	839	[1] 50	5
Do	593	III	301	55	839	[1] 50	616
Do	593	III	302	55	840	[1] 50	617
Do	593	III	303	55	840	[1] 50	618
Do	593	IV	401	55	841	[1] 50	621
Do	593	IV	402	55	841	[1] 50	622

Date	Chapter	Section	Volume	Page	Title	Section
1941						
Dec. 19	595		55	842	16	590z-11
Do	598	1-4	55	844	38	Note fol ch 12
Dec. 20	602	1	55	844	[1] 50	302
Do	602	2	55	845	[1] 50	303
Do	602	3	55	845	[1] 50	304
Do	602	4-6	55	845	[1] 50	305
Do	602	7	55	845	[1] 50	315
Do	602	8	55	846	[1] 50	303 note
Do	602	9	55	846	[1] 50	303
Do	602	10	55	846	38	802
Do	603		55	847	38	726
Dec. 22	611		55	850	16	590h note
Do	612		55	850	38	706b
Do	613	1	55	851	21	331
Do	613	2	55	851	21	352
Do	613	3	55	851	21	356
Do	613	4	55	852	21	356 note
Do	617	1	55	852	48	1236b
Do	617	2	55	852	48	1236c
Do	617	3	55	852	48	1236b note
Do	618		55	853	18	521
Dec. 23	619	1	55	853	34	498-3
Do	619	2	55	853	34	498a-3
Do	621		55	855	16	581n note
Do	621		55	855	42	1523 note
Dec. 26	626	1	55	860	16	590h
Do	626	2	55	860	7	1330, 1340
Do	628		55	861	5	99 note
Do	628		55	861	18	198 note
Do	629		55	862	31	80b
Do	631		55	862	5	87b
Do	633	1	55	863	50	121 note
Do	633	2	55	863	50	121-124, 126-133, 135-142
Do	634		55	868	38	17 17j, 17 note
Do	636		55	872	7	1330, 1340
Do	637		55	872	48	1405a
Do	638	1	55	872	7	1183
Do	638	2	55	872	7	1131

[1] Appendix.

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1941						
Dec. 26	638	3	55	873	7	1134
Do	638	4 (a)	55	873	7	1137
Do	638	4 (b)	55	873	7	1137 note
Do	638	5	55	873	26	3506
Do	638	6	55	873	7	1173
Dec. 29	641	1	55	875	31	82b
Do	641	2	55	875	31	82c
Do	641	3	55	876	31	82d
Do	641	4	55	876	31	82e
Do	641	5	55	876	31	82b note
Dec. 31	642	1	55	876	18	503
Do	642	2	55	876	18	504
Do	642	3	55	876	18	503 note
Do	644	1	55	879	48	473
Do	644	2	55	879	48	474
Do	644	3	55	879	48	475
Do	644	4	55	879	48	476
Do	644	5	55	880	48	477
Do	644	6	55	880	48	478
Do	644	7	55	880	48	479
1942						
Jan. 2	646		55	881	48	518a
Jan. 12	1		56	3	34	151
Do	1		56	3	34	691
Jan. 15	3		56	5	34	774
Jan. 19	6	1	56	6	33	851a
Do	6	2	56	6	33	854a
Do	6	3	56	7	33	854b
Do	6	4	56	7	33	854c
Do	6	5	56	7	33	864b
Do	6	6	56	8	33	864c
Do	6	7	56	8	33	864d
Do	6	8	56	8	33	852b
Do	6	9	56	8	33	870
Do	6	10	56	8	33	868a
Do	6	11	56	8	33	851a note
Jan. 20	7	1, 2	56	9	15	261 note
Do	8		56	9	34	850c note
Do	9		56	9	34	662c
Do	10	1	56	10	5	425a
Do	10	1	56	10	34	621, 622 & note, 623, 623a, 627a, 629, 685, 685a, 974, 981
Do	10	1	56	10	[1] 50	581
Do	10	2	56	10	34	622 note
Do	11		56	10	34	404
Do	12		56	10	34	853a–1
Jan. 21	14	1	56	11	42	1521
Do	14	2	56	11	42	1522
Do	14	3	56	12	42	1523
Do	14	4	56	12	42	1524
Do	14	5	56	12	42	1534
Do	14	6	56	12	42	1544
Do	14	7	56	12	42	1545
Do	14	8	56	12	42	1548
Do	14	9	56	12	42	1549
Do	14	10	56	13	42	1552
Do	14	11	56	13	42	1521
Jan. 23	15		56	13	34	533
Jan. 24	16	1	56	13	5	691
Do	16	2	56	14	5	715
Do	16	3	56	15	5	693
Do	16	4	56	16	5	698
Do	16	5	56	16	5	733
Do	16	6	56	16	5	736b
Do	16	7	56	16	5	719
Do	16	8	56	17	5	724
Do	16	9	56	17	5	718 & note
Do	16	10	56	17	5	691 note
Do	17		56	17	26	2883
Jan. 26	18	1, 2	56	18	47	606
Do	19		56	19	22	452
Jan. 27	20	1	56	19	[1] 50	741
Do	20	2	56	19	[1] 50	742
Do	21		56	19	46	883 note
Do	22		56	20	22	269d

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Jan. 30	26	I	1	56	23	[1] 50	901
Do	26	I	2	56	24	[1] 50	902
Do	26	I	3	56	27	[1] 50	903
Do	26	I	4	56	28	[1] 50	904
Do	26	I	5	56	28	[1] 50	905
Do	26	II	201	56	29	[1] 50	921
Do	26	II	202	56	30	[1] 50	922
Do	26	II	203	56	31	[1] 50	923
Do	26	II	204	56	31	[1] 50	924

[1] Appendix.

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Jan. 30	26	II	205	56	33	[1] 50	925
Do	26	II	206	56	35	[1] 50	926
Do	26	III	301	56	36	[1] 50	941
Do	26	III	302	56	36	[1] 50	942
Do	26	III	303	56	37	[1] 50	943
Do	26	III	304	56	37	[1] 50	944
Do	26	III	305	56	37	[1] 50	945
Do	26	III	306	56	37	[1] 50	946

Date	Chapter	Section	Volume	Page	Title	Section
1942						
Jan. 30	29		56	39	5	823
Jan. 31	30		56	40	15	611a–1
Do	31		56	40	7	149
Do	32		56	41	7	1392
Feb. 3	35	1	56	47	5	432a
Do	35	2	56	48	34	623a
Feb. 6	37	1	56	48	34	402a
Do	37	2	56	48	34	402a note
Do	40		56	50	10	535 note
Do	42	1, 2	56	50, 51	[1] 50	402 note
Do	43	3	56	51	34	557
Do	44	1	56	51	7	1313
Do	44	2	56	52	7	1334
Do	44	3	56	52	7	1344
Do	44	4	56	53	16	590h
Do	45	1	56	53	34	498c–6
Do	45	2–4	56	53	34	498c–6 note

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Feb. 7	46	I	1	56	58	5	457a
Do	46	I	1	56	63	34	note prec. 381
Do	46	I	1	56	63	37	20 note
Do	46	I	1	56	64	31	495a
Do	46	I	1	56	65	34	580a
Do	46	I	1	56	71	14	134
Do	46	I	104	56	76	34	450b
Do	46	III	301	56	82	22	412 note

Date	Chapter	Section	Volume	Page	Title	Section
1942						
Feb. 7	49		56	83	15	717f
Feb. 10	52	1	56	85	7	608c–1
Do	52	2, 3	56	85	7	608c
Do	53		56	86	46	732 note
Do	55		56	87	38	805a
Do	56	1	56	87	25	352c
Do	57	1, 2	56	88	49	241 note
Feb. 11	69		56	88	38	802
Feb. 16	77		56	94	10	292a–1 note
Feb. 20	95		56	94	31	80c
Do	96		56	95	48	50e
Do	98		56	95	48	50f
Feb. 21	104		56	95	22	447
Do	106		56	97	34	902a
Do	107		56	97	5	73c–1 note

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Feb. 21	108	I		56	98	39	321b note
Do	108	I		56	109	40	313

Date	Chapter	Section	Volume	Page	Title	Section
1942						
Feb. 23	110		56	120	34	399h
Feb. 24	113	1	56	121	25	465a
Do	113	2	56	121	25	465b
Feb. 28	123		56	121	7	1312
Mar. 3	124	1	56	122	28	850
Do	124	2	56	122	28	555
Mar. 5	140	1	56	126	7	171
Do	140	2	56	127	7	172
Do	140	3	56	128	7	173

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Mar. 5	141	III	303	56	131	22	412 note

Statutes at Large						U. S. Code	
Date	Chapter	Section	Volume	Page		Title	Section
1942							
Mar. 5	143		56	132		28	184
Do	148	1	56	133		16	424a-1
Do	148	2	56	133		16	424a-2
Mar. 6	150	1	56	133		16	408i
Do	150	2	56	133		16	408j
Do	150	3	56	133		16	408k
Do	150	4	56	134		16	408l
Do	150	5	56	134		16	408m
Do	150	6	56	135		16	408n
Do	150	7	56	135		16	408o
Do	150	8	56	135		16	408p
Do	150	9	56	135		16	408q
Do	150	10	56	135		16	408i note
Do	151	1	56	135		16	256
Do	151	2	56	136		16	256a
Do	151	3	56	136		16	256b
Do	151	4	56	136		16	256c
Do	151	5	56	137		16	256d
Do	151	6	56	137		16	256e
Do	151	7	56	137		16	256f
Do	151	8	56	137		16	256g
Do	151	9	56	137		16	256h
Do	151	10	56	137		16	256i
Do	152	1	56	138		16	408e
Do	152	2	56	138		16	408f
Do	152	3	56	138		16	408g
Do	152	4	56	138		16	408h
Do	153	1-3	56	139		28	150
Do	154		56	140		46	1128a
Do	154		56	140		46	1128g note
Mar. 7	159		56	140		10	919
Do	160		56	141		18	361
Do	161		56	141		16	402f
Do	164		56	142		16	590y
Do	166	1	56	143		[1] 50	1001
Do	166	1 (d)	56	143		5	693 note
Do	166	2	56	144		[1] 50	1002
Do	166	3	56	144		[1] 50	1003
Do	166	4	56	144		[1] 50	1004
Do	166	5	56	145		[1] 50	1005
Do	166	6	56	145		[1] 50	1006
Do	166	7	56	145		[1] 50	1007
Do	166	8	56	145		[1] 50	1008
Do	166	9	56	145		[1] 50	1009
Do	166	10	56	145		[1] 50	1010
Do	166	10	56	146		34	943
Do	166	11	56	146		[1] 50	1011
Do	166	12	56	146		[1] 50	1012
Do	166	13	56	146		[1] 50	1013
Do	166	14	56	147		[1] 50	1014
Do	166	15	56	147		[1] 50	1015
Do	166	15	56	147		5	693 note
Do	166	15	56	147		34	943 note
Do	166	16	56	147		[1] 50	1016
Do	166	16 (a)	56	147		5	691
Do	166	16 (b)	56	147		5	715
Do	166	16 (c)	56	147		5	693
Do	166	16 (d)	56	147		5	691 note
Do	166	17	56	148		[1] 50	1017
Mar. 9	173	1	56	148		10	361b
Do	173	2	56	149		10	904a
Do	175		56	150		48	353 note

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Mar. 10	178	I	1	56	152	40	77a
Do	178	I	1	56	156	7	610 note
Do	178	I	1	56	156	7	prec. 641 note
Do	178	I	1	56	156	7	701–723 note
Do	178	I	1	56	156	7	751–766 note
Do	178	I	1	56	156	7	801–833 note
Do	178	I	1	56	158	18	647
Do	178	I	1	56	159	3	53
Do	178	I	1	56	159	3	62 note
Do	178	I	1	56	161	40	109a
Do	178	I	1	56	161	40	313a
Do	178	I	1	56	161	44	229
Do	178	I	1	56	161	40	313
Do	178	II	1	56	163	39	9
Do	178	II	1	56	167	39	805
Do	178	II	1	56	168	39	137
Do	178	II	1	56	168	39	809a
Do	178	II	1	56	169	40	284

Statutes at Large						U. S. Code	
Date	Chapter	Section	Volume	Page		Title	Section
1942							
Mar. 13	179		56	170		44	356
Do	179		56	170		44	358–361
Do	180		56	171		19	1001 note
Do	180		56	171		26	3425 note
Mar. 14	186		56	171		46	1127
Mar. 21	191		56	173		18	97a
Mar. 27	198	1	56	174		15	606b
Do	198	2	56	175		15	606b-1
Do	198	2	56	175		15	606b-2
Do	198	3	56	176		15	606q

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Mar. 27	199	I		56	176	[1] 50	prec. § 631
Do	199	I	101	56	176	49	304
Do	199	I	101	56	176	[1] 50	631
Do	199	I	102	56	177	49	310a
Do	199	I	102	56	177	[1] 50	631a
Do	199	I	103	56	177	49	911
Do	199	I	103	56	177	[1] 50	631b
Do	199	II		56	177	[1] 50	prec. § 632
Do	199	II	201	56	177	50	171 note
Do	199	II	201	56	177	[1] 50	632
Do	199	III		56	177	[1] 50	prec. § 633
Do	199	III	301	56	177	[1] 50	1152
Do	199	III	301	56	177	[1] 50	633
Do	199	IV		56	180	[1] 50	prec. § 634
Do	199	IV	401	56	180	12	355
Do	199	IV	401	56	180	[1] 50	634
Do	199	V		56	180	[1] 50	prec. § 635
Do	199	V	501	56	180	[1] 50	635
Do	199	VI		56	181	[1] 50	prec. § 636
Do	199	VI	601	56	181	[1] 50	636
Do	199	VI	601	56	181	[1] 50	721
Do	199	VI	602	56	181	[1] 50	636a
Do	199	VI	602	56	181	[1] 50	721
Do	199	VII		56	181	[1] 50	prec. § 637
Do	199	VII	701	56	181	18	61h
Do	199	VII	701	56	181	[1] 50	637
Do	199	VIII		56	181	[1] 50	prec. § 638
Do	199	VIII	801	56	181	[1] 50	638
Do	199	IX		56	181	[1] 50	prec. § 639
Do	199	IX	901	56	181	[1] 50	639
Do	199	X		56	182	8	prec. § 1001
Do	199	X		56	182	[1] 50	prec. § 640
Do	199	X	1001	56	182, 183	8	1001-1005
Do	199	X	1001	56	182	[1] 50	640
Do	199	XI		56	183	[1] 50	prec. § 641
Do	199	XI	1101	56	183	[1] 50	641
Do	199	XI	1102	56	183	[1] 50	641a
Do	199	XI	1103	56	183	[1] 50	641b
Do	199	XI	1104	56	183	[1] 50	641c
Do	199	XI	1105	56	184	[1] 50	641d
Do	199	XI	1106	56	184	[1] 50	641e
Do	199	XII		56	184	[1] 50	prec. § 642
Do	199	XII	1201	56	184	[1] 50	642
Do	199	XII	1202	56	184	[1] 50	642a
Do	199	XII	1203	56	184	[1] 50	642b
Do	199	XII	1204	56	184	[1] 50	642c
Do	199	XII	1205	56	184	[1] 50	642d
Do	199	XII	1206	56	185	[1] 50	642e
Do	199	XIII		56	185	[1] 50	prec. § 643
Do	199	XIII	1301	56	185	[1] 50	643
Do	199	XIII	1302	56	185	[1] 50	643a
Do	199	XIII	1303	56	186	[1] 50	643b
Do	199	XIII	1304	56	186	[1] 50	643c
Do	199	XIV		56	186	[1] 50	prec. § 644
Do	199	XIV	1401	56	186	[1] 50	644
Do	199	XIV	1402	56	186	[1] 50	644a
Do	199	XIV	1403	56	186	[1] 50	644b
Do	199	XV		56	187	[1] 50	prec. § 645
Do	199	XV	1501	56	187	[1] 50	645
Do	199	XV	1502	56	187	[1] 50	645a

Statutes at Large						U. S. Code	
Date	Chapter	Section	Volume	Page		Title	Section
1942							
Mar. 27	200		56	187		26	2883
Do	201		56	188		39	832
Do	201		56	188		39	832 note
Mar. 28	205	2	56	189		31	757b
Do	205	3	56	189		31	754b
Do	205	4	56	189		31	754a
Do	205	5	56	189		39	756a
Do	205	6	56	190		31	742a
Do	206		56	190		[1] 50	312
Apr. 2	208		56	196		8	723
Apr. 6	210	1	56	196		15	28
Do	210	1	56	198		49	44

[1] Appendix.

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1942						
Apr. 16	210	2	56	199	15	28 note
Do	210	2	56	199	49	44 note
Do	210	3	56	199	28	792
Do	211		56	200	7	499b
Apr. 7	220		56	200	5	61a
Apr. 8	226	1	56	201	26	2901
Do	226	2	56	204	26	2901 note
Do	227	1–8	56	204–206	45	228c–1
Do	227	9	56	207	45	228c–1 note
Do	227	10	56	207	45	215–228 note
Do	227	11 (a, b)	56	207, 208	45	228s
Do	227	11 (c)	56	208	45	228s note
Do	227	12	56	208	45	228e & note
Do	227	13	56	209	45	228a & note
Do	227	14	56	209	26	1532 & note
Do	227	15	56	210	45	351 & note
Apr. 10	239	1	56	212	42	1541
Do	239	2	56	212	42	1544
Do	239	3 (a)	56	212	42	1546
Do	239	3 (b)	56	212	42	1547
Do	239	4	56	212	42	1561
Do	239	4	56	213	42	1562
Do	239	4	56	213	42	1563
Do	239	4	56	213	42	1564
Apr. 11	240		56	214	46	1128
Do	240		56	214	46	1128a
Do	240		56	215	46	1128b
Do	240		56	215	46	1128c
Do	240		56	215	46	1128d
Do	240		56	216	46	1128e
Do	240		56	216	46	1128f
Do	240		56	217	46	1128g
Do	241	1	56	217	[1] 50	751
Do	241	2	56	217	[1] 50	752
Apr. 20	244	1 (a)	56	218	26	3045
Do	244	1 (b)	56	218	26	3031
Do	244	1 (c)	56	218	26	3030
Do	244	1 (d)	56	218	26	3032
Do	244	1 (e)	56	218	26	3036
Do	244	1 (f)	56	219	26	2825
Do	244	1 (g)	56	219	26	3038
Do	244	1 (h)	56	219	27	205
Apr. 28	246	1	56	220	24	290
Do	246	5	56	225	41	6b
Do	246	6	56	225	5	81a

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Apr. 28	247	I	1	56	226	37	20 note
Do	247	I	102	56	229	5	189b
Do	247	II	201	56	233	22	412 note
Do	247	III		56	234	31	16
Do	247	III		56	235	42	1602
Do	247	III		56	217	37	20 note
Do	247	III		56	240	7	174
Do	247	III		56	244	31	82f
Do	247	IV	401	56	244	5	219a, 469, 470
Do	247	IV	403	56	245	[1] 50	1191

Date	Chapter	Section	Volume	Page	Title	Section
1942						
Apr. 28	248		56	247	28	1 note
Do	249		56	247	40	278b
Apr. 29	263		56	248	22	611 note
Do	263	1	56	249	22	611
Do	263	1	56	251	22	612
Do	263	1	56	254	22	613
Do	263	1	56	255	22	614
Do	263	1	56	256	22	615
Do	263	1	56	256	22	616
Do	263	1	56	256	22	617
Do	263	1	56	257	22	618
Do	263	1	56	257	22	619
Do	263	1	56	257	22	620
Do	263	1	56	258	22	621
Do	263	1	56	258	22	611 note
Do	263	2	56	258	22	611 note
Do	263	3	56	258	22	611 note
Do	264	1	56	258	16	403h–1
Do	264	2	56	259	16	403h–2
Do	264	3	56	259	16	403h–3
Do	264	4	56	260	16	403h–4
Do	264	5	56	260	16	403h–5
Do	264	6	56	260	16	403h–6
Do	264	7	56	260	16	403h–7

[1] Appendix.

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1942						
Apr. 29	264	8	56	261	16	403h–8
Do	264	9	56	261	16	403h–9
Do	264	10	56	261	16	403h–10
Do	266	1–3	56	265	49	481 note
May 2	273		56	265	14	15b
Do	273		56	265	14	15d
May 4	282	1	56	266	37	18a
Do	282	2	56	266	34	855c
May 9	295	1	56	271	18	682
Do	295	2	56	272	28	225
May 11	301		56	275	15	606b–3
May 13	303		56	276	5	429, 429 note, 434, 446, 457, 458
Do	303		56	276	34	175, 381
Do	304	1	56	277	34	498–4
Do	304	2	56	277	34	498a–4
Do	304	3	56	277	34	498–4, 498a–4 notes
Do	306		56	277	41	35
May 14	312	1	56	278	10	1701
Do	312	2	56	278	10	1702
Do	312	3	56	278	10	1703
Do	312	4	56	279	10	1704
Do	312	5	56	279	10	1705
Do	312	6	56	279	10	1706
Do	312	7	56	279	10	1707
Do	312	8	56	280	10	1708
Do	312	9	56	280	10	1709
Do	312	10	56	280	10	1710
Do	312	11	56	280	10	1711
Do	312	12	56	281	10	1712
Do	312	13	56	281	10	1713
Do	312	14	56	281	10	1714
Do	312	15	56	282	10	1715
Do	312	16	56	282	10	1716
Do	312	17	56	282	10	1717
Do	312	18	56	282	10	1393
Do	312	19	56	282	[1] 50	511
Do	312	20	56	282	10	1718
Do	313		56	283	19	1001
Do	314		56	283	38	512
May 16	318	1	56	284	49	Notes prec. §1, 301, 901, 1001
Do	318	1	56	284–300	49	1001–1022
Do	318	2	56	300	49	302
Do	318	3	56	300	49	319
Do	318	4 (a)	56	300	49	643
Do	318	4 (b)	56	301	49	492
Do	318	5	56	301	49	23
Do	318	6	56	301	49	1001 note
May 26	319	1–4	56	301	12	1738
Do	319	5–8	56	302	12	1739
Do	319	9	56	303	12	1740
Do	319	10	56	303	12	1715c
Do	319	11	56	303	12	1743
Do	319	12	56	305	12	1743 note
Do	319	13	56	305	12	1703
Do	319	14 (a)	56	305	12	Subch. VI (prec. 1736)
Do	319	14 (b)	56	305	12	1737–1740
Do	319	15	56	305	12	1701b
June 1	320		56	306	31	82g
June 3	321		56	306	12	1016
Do	322	1	56	306	10	1091c
Do	322	2	56	306	10	1091d
June 5	323		56	307	[1] 50	Note prec. §1
Do	324		56	307	[1] 50	Note prec. §1
Do	325		56	307	[1] 50	Note prec. §1
Do	327		56	308	34	909
Do	329		56	309	34	685b
Do	330		56	309	34	735
Do	331		56	310	10	1151
Do	333	1, 2	56	310	16	80a note
Do	334		56	311	16	482l
Do	336	1	56	312	25	2a
Do	336	1	56	312	43	3a
Do	336	2	56	312	25	2a note
Do	336	2	56	312	43	3a note
Do	340	1	56	314	[1] 50	761
Do	340	2	56	314	[1] 50	762
Do	340	3	56	314	[1] 50	763
Do	340	4	56	315	[1] 50	764
Do	340	5	56	316	[1] 50	765
Do	340	6	56	316	[1] 50	766
Do	340	7	56	316	[1] 50	767
Do	340	8	56	316	[1] 50	768
Do	340	9	56	316	[1] 50	769
Do	340	10	56	316	[1] 50	770
Do	340	11	56	316	[1] 50	771
Do	340	12	56	316	[1] 50	772
Do	340	13	56	317	[1] 50	773

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1942						
une 5	340	14	56	317	[1] 50	774
Do	340	15	56	317	[1] 50	775
Do	340	16	56	317	[1] 50	776
Do	341	1	56	317	16	404c-1
Do	341	2	56	317	16	404c-2
Do	341	3	56	317	16	404c-3
Do	341	4	56	318	16	404c 4
Do	341	5	56	318	16	404c-5
Do	341	6	56	319	16	404c-6
Do	341	7	56	319	16	404c 7
Do	341	8	56	319	16	404c-8
Do	341	9	56	319	16	404c 9
Do	341	10	56	319	16	404c–10
Do	341	11	56	319	16	404c 11
Do	341	12	56	320	16	404c–12
Do	343		56	321	16	403c-1
Do	345		56	322	16	423
Do	346	1	56	323	[1] 50	761
Do	346	2	56	323	[1] 50	762
Do	346	3	56	323	[1] 50	763
Do	346	4	56	323	[1] 50	764
Do	349	2, 3	56	324	7	612, 1401 notes
Do	351		56	325	38	32a
Do	352		56	326	15	609r
une 6	380	1	56	326	16	459r
Do	380	2	56	327	16	459s
Do	380	3	56	327	16	459t
Do	382		56	328	10	1393
Do	383		56	328	14	174n
Do	383		56	328	33	864e
Do	384		56	328	14	31c
Do	385	1 (1)	56	329	14	267
Do	385	1 (2)	56	329	14	303
Do	385	1 (3)	56	329	14	306
Do	385	1 (4)	56	329	14	307
Do	385	1 (5)	56	330	14	310
une 8	396	1	56	330	2	60n, 60a note
Do	396	1	56	333	2	60f
Do	396	1	56	333	2	60a
Do	396	1	56	338	2	117a
Do	396	1	56	338	2	60a
Do	396	1	56	339	2	42a
Do	396	1	56	340	2	60a
Do	396	1	56	340	40	206
Do	396	1	56	340	40	213a
Do	396	1	56	341	2	60a
Do	396	1	56	341	40	164a
Do	396	1	56	343	40	174c
Do	396	1	56	343	40	174d
Do	396	1	56	343	40	174e
Do	396	1	56	347	41	6
Do	396	1	56	348	44	120
Do	396	2	56	349	44	212 note
Do	396	4	56	349	2	60a note
Do	396	7	56	350	2	75a
une 10	402		56	350	38	Ch. 12 note
Do	403	1–4	56	351	21	71 note
une 11	404	1	56	351	[1] 50	1101
Do	404	2	56	352	[1] 50	1102
Do	404	3	56	352	[1] 50	1103
Do	404	4	56	353	[1] 50	1104
Do	404	5	56	355	[1] 50	1105
Do	404	6	56	355	[1] 50	1106
Do	404	7	56	355	[1] 50	1107
Do	404	8	56	355	12	84
Do	404	8	56	355	[1] 50	1108
Do	404	9	56	355	15	606b
Do	404	9	56	355	[1] 50	1109
Do	404	10	56	356	12	265
Do	404	10	56	356	[1] 50	1110
Do	404	11	56	357	[1] 50	1111
Do	404	12	56	357	[1] 50	1112
Do	406		56	358	39	136
une 16	413	1	56	359	37	101
Do	413	2	56	360	37	102
Do	413	3	56	360	37	103
Do	413	3A			37	103a
Do	413	4	56	361	37	104
Do	413	5	56	361	37	105
Do	413	6	56	361	37	106
Do	413	7	56	362	37	107
Do	413	8	56	362	37	108
Do	413	9	56	363	37	109
Do	413	10	56	363	37	110
Do	413	11	56	364	37	111
Do	413	12	56	364	37	112
Do	413	13	56	366	37	113
Do	413	14	56	367	37	114
Do	413	15	56	367	37	115
Do	413	16	56	368	37	116
Do	413	17	56	368	37	117
Do	413	18	56	368	37	118
Do	413	19	56	369	37	119
Do	413	20	56	369	37	120
Do	414	1	56	370	34	398b

[1] Appendix.

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1942						
June 16	415		56	370	35	42, 42a notes
Do	416		56	370	22	420 note
Do	416		56	370	40	326 note
Do	416		56	370	46	prec. 1101, 1101, 1152, 1160, 1194, 1195, prec. 1211, prec. 1251 note
Do	418	1	56	371	34	749e
Do	418	2	56	371	34	749f
June 19	419	1	56	371	34	915
Do	419	2	56	372	14	133a
Do	420		56	372	34	995a
Do	421		56	372	7	217a
June 20	426		56	373	8	109
June 22	432	1	56	375	41	49
Do	432	2	56	376	41	50
Do	434		56	377	11	404
Do	435	1	56	377	36	173
Do	435	2	56	378	36	174
Do	435	3	56	378	36	175
Do	435	4	56	379	36	176
Do	435	5	56	380	36	177
Do	435	6	56	380	36	171
Do	435	7	56	380	36	172
Do	435	8	56	380	36	178

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
June 23	443		1	56	381	37	201 note
Do	443	I	101	56	381	37	201
Do	443	I	102	56	381	37	202
Do	443	I	103	56	381	37	203
Do	443	I	104	56	381	37	204
Do	443	I	105	56	382	37	205
Do	443	I	106	56	382	37	206
Do	443	I	107	56	383	37	207
Do	443	I	108	56	383	37	208
Do	443	I	109	56	384	37	209
Do	443	I	110	56	384	37	210
Do	443	I	111	56	384	37	211
Do	443	I	112	56	384	37	212
Do	443	I	113	56	385	37	213
Do	443	I	114	56	385	37	214
Do	443	I	115	56	385	37	215
Do	443	I	116	56	385	37	216
Do	443	I	117	56	385	37	217
Do	443	I	118	56	385	37	218
Do	443	I	119	56	385	37	219
Do	443	I	120	56	385	37	220
Do	443	II	201 (a)	56	386	[1] 50	305
Do	443	II	201 (b)	56	387	[1] 50	315

Date	Chapter	Section	Volume	Page	Title	Section
1942						
June 23	444	1	56	389	34	498-4 note
Do	444	1	56	389	14	34a
Do	444	1	56	389	14	132a
Do	414	1	56	389	14	137
Do	444	1	56	389	[1] 50	1002 note
June 25	447	1	56	390	[1] 50	781
Do	447	2	56	391	[1] 50	782
Do	447	3	56	391	[1] 50	783
Do	447	4	56	391	[1] 50	784
Do	447	5	56	391	[1] 50	785
June 27	448		56	391	34	886
Do	449	1	56	391	12	771
Do	449	2	56	392	12	1016
Do	450	1	56	392	3	46
Do	450	1	56	395	36	135
Do	450	1	56	395	36	122
Do	450	1	56	395	36	121a
Do	450	1	56	397	5	636
Do	450	1	56	401	5	834
Do	450	1	56	409	23	57
Do	450	1	56	410	15	721-728 note
Do	450	1	56	410	42	1406c
Do	450	1	56	411	44	364
Do	450	1	56	413	49	305a
Do	450	1	56	419	46	1214 note
Do	450	1	56	420	38	11a-3
Do	450	1	56	420	38	11a-1
Do	451	1	56	422	34	338
Do	451	2	56	423	34	338a
Do	451	3	56	423	34	338b

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1942						
June 27	451	4	56	423	34	338c
Do	451	5	56	423	34	338d
Do	451	6	56	423	34	338e
Do	451	7	56	423	34	338f
Do	451	8	56	423	34	338g
Do	452	1	56	435	5	76
Do	452	1	56	435	10	914
Do	452	1	56	436	34	1000
Do	452	1	56	451	40	60a
Do	453	1	56	461	[1] 50	801
Do	453	2	56	461	[1] 50	802
Do	454		56	461	15	713c & note
Do	455	1	56	461	[1] 50	791
Do	455	2	56	462	[1] 50	792
Do	455	3	56	462	[1] 50	793
Do	455	4	56	462	[1] 50	794
Do	455	5	56	462	[1] 50	795
June 30	459		56	462	39	293a–1
Do	461		56	463	[1] 50	701
Do	462	1	56	463	[1] 50	806
Do	462	2	56	464	[1] 50	807
Do	462	3	56	464	[1] 50	808
Do	462	4	56	464	34	737a
Do	462	4	56	464	34	853c–2a
Do	462	4	56	464	[1] 50	809
Do	462	5	56	465	[1] 50	810
Do	462	6	56	465	[1] 50	811
Do	462	7	56	465	34	350
Do	462	7	56	465	34	350l note
Do	462	7	56	465	[1] 50	812
Do	462	8	56	465	[1] 50	813
Do	462	9	56	465	[1] 50	814
Do	463		56	465	45	363
July 2	471	1	56	467	[1] 50	711
Do	471	2	56	468	[1] 50	713

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
July 2	472	I		56	470	22	41
Do	472	I		56	470	22	130b
Do	472	I		56	471	22	130a
Do	472	I		56	471	41	6a
Do	472	I		56	472	5	153a
Do	472	I		56	472	34	448b
Do	472	I		56	473	5	153a
Do	472	I		56	474	22	136
Do	472	I		56	474	22	276 note
Do	472	I		56	474	22	275 note
Do	472	I		56	474	22	278b
Do	472	I		56	480	5	274
Do	472	I		56	480	10	541
Do	472	I		56	480	34	446a
Do	472	II		56	481	5	300
Do	472	II		56	481	5	299
Do	472	II		56	482	5	300d
Do	472	II		56	483	41	6
Do	472	II		56	484	5	301
Do	472	II		56	486	28	584a
Do	472	II		56	486	28	604a
Do	472	II		56	486	28	596
Do	472	III		56	489	5	593
Do	472	III		56	493	41	6
Do	472	III		56	495	33	851
Do	472	III		56	497	35	16
Do	472	III		56	500	15	319
Do	472	III		56	500	15	322
Do	472	III		56	500	41	6
Do	472	IV		56	503	18	726–1
Do	472	IV		56	504	28	374b
Do	472	IV		56	504	28	5b
Do	472	IV		56	504	28	530
Do	472	IV		56	504	18	726a
Do	472	IV		56	505	41	6
Do	472	V	505	56	506	31	663a

Date	Chapter	Section	Volume	Page	Title	Section
1942						
July 2	473	1	56	508	5	499
Do	473	1	56	508	16	590l–2
Do	473	1	56	510	43	1237a
Do	473	1	56	511	43	8
Do	473	1	56	511	43	90
Do	473	1	56	513	25	481
Do	473	1	56	516	25	303
Do	473	1	56	518	25	387
Do	473	1	56	525	25	562
Do	473	1	56	525	25	561

[1] Appendix.

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1942						
July 2	473	1	56	533	43	611
Do	473	1	56	537	43	46
Do	473	1	56	557	16	752
Do	473	1	56	558	16	753
Do	473	1	56	558	16	754
Do	473	5	56	561	5	73c–2
Do	474	1	56	562	23	106
Do	474	2	56	562	23	101a

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
July 2	475	I		56	565	42	704a
Do	475	II		56	569	16	584 note
Do	475	II		56	569	16	584n note
Do	475	II		56	571	15	721–728 note
Do	475	II		56	581	8	117
Do	475	II		56	582	42	64c
Do	475	II		56	585	21	169
Do	475	II		56	587	42	1602
Do	476	I	1	56	597	7	175
Do	476	I	1	56	597	7	174

Date	Chapter	Section	Volume	Page	Title	Section
1942						
July 2	477	1	56	612	10	291c–1
Do	477	1	56	612	10	803 note
Do	477	1	56	612	10	665
Do	477	1	56	613	31	493a
Do	477	1	56	613	10	918
Do	477	1	56	614	31	650a
Do	477	1	56	614	37	112a
Do	477	1	56	615	10	1431
Do	477	1	56	615	10	1460
Do	477	1	56	615	10	657
Do	477	1	56	615	31	223
Do	477	1	56	620	31	224
Do	477	1	56	624	10	1161a
Do	477	1	56	626	38	461
Do	477	1	56	629	10	187
Do	477	14	56	633	5	222
Do	479	1–34	56	634	15	721–728 note
July 3	482		56	645	5	29 note
Do	482		56	645	41	Prec. § 1 note
Do	484		56	645	31	645a
Do	484		56	646	31	644, 644a
Do	484		56	646	34	528a note
Do	484		56	646	31	645a note
Do	484		56	646	34	528a
Do	485	1	56	646	34	262
Do	485	2	56	647	34	263
Do	485	3	56	647	34	918
Do	485	4	56	647	34	919
Do	486		56	647	30	28a note
July 7	488	1	56	647	12	263
Do	488	2	56	648	12	462b
Do	488	3	56	648	12	464
Do	489		56	648	28	1 & note
July 8	493	1	56	649	10	299a
Do	493	2	56	649	10	299b
Do	493	3	56	649	10	299c
Do	493	4	56	649	10	299d
Do	493	5	56	649	10	299e
Do	493	6	56	650	10	304a
Do	493	7	56	650	10	304b
July 9	497	1 (1)	56	653	7	1358
Do	497	1 (2), (3)	56	653	7	1359
Do	497	1 (4), (5)	56	654	7	1301
Do	500		56	654	43	315q
Do	501		56	655	10	1015
Do	502	1	56	655	34	498c–9
Do	502	2	56	655	34	498c–9 note
Do	503	1	56	655	34	498–5
Do	503	2	56	656	34	498a–5
Do	503	3	56	656	34	498c–7
Do	503	4	56	656	34	498c–8
Do	503	5 (a)	56	656	34	498c–3
Do	503	5 (b)	56	656	34	498c–3 note
Do	503	6	56	656	34	498–5, 498a–5, 498c–7, 498c–8 notes
July 11	504	1–3	56	657	38	802
Do	504	4	56	658	38	802 note
Do	504	5	56	658	38	802
Do	504	6	56	659	38	817
Do	504	7	56	659	38	801

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1942						
July 11	504	8, 9	56	659	38	802
Do	504	10	56	659	38	472b–1
July 15	505	1	56	659	36	90a
Do	505	2	56	660	36	90c
Do	505	3	56	660	36	90e
Do	505	4	56	660	36	90f
Do	505	5	56	660	36	90h
Do	505	6	56	660	36	90i
Do	505	7	56	660	36	90j
July 20	507		56	661	31	686
Do	508	1	56	662	10	1423a
Do	508	2	56	662	10	1408b
Do	508	3	56	663	10	1408b note
Do	509	1	56	663	10	156
Do	509	2	56	663	10	156 note
July 22	516	1	56	665	5	520a
Do	516	1	56	665	7	428
Do	516	1	56	665	5	543b
Do	516	1	56	665	5	552a
Do	516	1	56	666	5	558a
Do	516	1	56	670	7	367
Do	516	1	56	670	7	419
Do	516	1	56	673	7	228a
Do	516	1	56	674	7	395
Do	516	1	56	675	7	Note prec. 141
Do	516	1	56	676	21	129
Do	516	1	56	679	16	571a
Do	516	1	56	679	16	580
Do	516	1	56	679	16	578a
Do	516	1	56	680	16	579
Do	516	1	56	680	16	501a
Do	516	1	56	684	5	565
Do	516	1	56	687	7	411b
Do	516	1	56	687	7	414
Do	516	1	56	688	7	415e
Do	516	1	56	689	7	204
Do	516	1	56	689	7	231 note
Do	516	1	56	691	16	590i–1
Do	516	1	56	691	5	566
Do	516	1	56	692	16	590h note
Do	516	1	56	695	15	609e
Do	516	1	56	697	15	609t
Do	516	1	56	698	15	609u
Do	516	1	56	699	5	547
Do	516	1	56	700	12	1756a
Do	516	1	56	701	12	1020n–1
July 23	520	1	56	703	15	prec. §715
Do	521		56	703	26	1700
July 24	522		56	704	49	752
July 25	524	1	56	707	41	6a note
Do	524	1	56	707	31	215a
Do	524	1	56	708	41	6 note
Do	524	1	56	709	31	665 note
Do	524	1	56	709	31	529 note
Do	524	1	56	709	41	6 note
Do	524	1	56	710	5	796 note
Do	524	1	56	720	31	761a
July 27	526		56	722	16	408e, 408h
July 28	528	1	56	722	10	491a
Do	528	1	56	722	34	285b
Do	528	2	56	722	10	491b
Do	528	2	56	722	34	285c
Do	528	3	56	723	10	491c
Do	528	3	56	723	34	285d
Do	528	4	56	723	10	612
Do	528	4	56	723	34	285e
Do	528	5	56	723	10	491d
Do	528	5	56	723	34	285f
Do	529	1	56	723	[1] 50	403
Do	529	2	56	724	[1] 50	308
Do	530	1	56	724	34	132a
Do	530	2	56	724	34	877a
Do	530	3	56	724	34	335b
Do	530	3	56	724	34	61a
Do	531		56	725	7	1011
July 29	533		56	725	5	793
Do	534	1	56	726	30	226b
Do	534	2	56	726	30	221–222h note
Do	536	1	56	726	48	1371a
July 29	536	2	56	727	48	1371d
Do	536	3	56	727	48	1371e
Do	536	4	56	728	48	1371j
Do	536	5	56	728	48	1371k
Do	536	6	56	728	48	1371a note
July 30	537		56	728	36	149 note
Do	538		56	730	34	857
Do	538		56	730	34	857a
Do	538		56	730	34	857b
Do	538		56	730	34	857c
Do	538		56	730	34	857d
Do	538		56	730	34	857e
Do	538		56	730	34	857f
Do	538		56	731	34	857g
Aug. 1	540		56	732	43	433 note
Do	542		56	732	10	1522
Do	543	1	56	733	5	673
Do	543	2 (a)	56	735	5	678 note
Do	543	2 (b)	56	735	5	681
Do	543	2 (c), (d)	56	735	5	681 note
Do	543	3	56	735	5	673 note
Do	544		56	735	46	883 note
Aug. 4	546		56	736	34	886
Do	547	1	56	737	34	850a note
Do	547	2	56	737	34	850a
Do	547	3	56	737	34	850b
Do	547	4	56	737	34	850c
Do	547	5	56	737	34	850d
Do	547	6	56	738	34	850e
Do	547	7	56	738	34	850f
Do	547	8	56	738	34	850g
Do	547	9	56	738	34	850h
Do	547	10	56	738	34	850i
Do	547	11	56	738	34	850j
Do	547	12	56	738	34	850k
Do	547	13	56	739	34	850l
Do	547	14	56	739	34	850m
Do	547	15 (b), (d), (e)	56	739	34	853c
Do	547	15(f)	56	739	34	853e
Do	547	15 (g)	56	739	34	855d
Do	547	15 (h)	56	740	34	841h
Do	547	15 (i)	56	740	34	841a note
Aug. 7	551	1	56	743	34	354
Do	551	1	56	743	34	356
Do	551	1	56	743	34	355
Do	551	1	56	743	34	356a
Do	551	1	56	744	34	356b
Do	551	1	56	744	34	357
Do	551	1	56	744	34	358
Do	551	1	56	744	34	359
Do	551	1	56	744	34	360
Do	551	1	56	745	34	361
Do	551	1	56	745	34	362
Do	551	1	56	745	34	363
Do	551	1	56	745	34	364
Do	552	1	56	746	49	319
Do	552	2	56	746	49	1017
Aug. 18	553	1	56	746	[1] 50	821
Do	553	2	56	746	[1] 50	822
Do	553	3	56	746	[1] 50	823
Do	553	4	56	746	[1] 50	824
Do	553	5	56	746	[1] 50	825
Do	553	6	56	747	[1] 50	826
Do	553	7	56	747	[1] 50	827
Do	553	8	56	747	[1] 50	828
Aug. 20	554		56	747	37	207
Aug. 24	555	1	56	747	18	590a
Do	555	2	56	748	18	590a note
Sept. 9	558	1	56	750	40	174f
Do	558	2	56	751	40	174f note
Do	558	3	56	751	40	174g
Do	558	4	56	751	40	174h
Do	558	5	56	751	40	174i
Do	558	6	56	751	40	174j
Do	558	7	56	751	40	174f note
Sept. 16	560	1, 2	56	752	26	2470
Do	561	1	56	753	50	301
Do	561	2	56	753	50	302
Do	561	3	56	753	50	303
Do	561	4	56	754	50	304
Do	561	5	56	754	50	305
Do	561	6	56	755	50	306
Do	561	7	56	756	50	307
Do	561	8	56	756	50	308
Do	561	9	56	756	50	309
Do	561	10	56	756	50	310
Do	561	11	56	757	50	311
Do	561	12	56	757	50	312
Do	561	13	56	757	50	313
Do	561	14	56	757	50	314
Do	561	15	56	757	50	315
Sept. 26	583		56	758	36	97
Sept. 29	567	1–4	56	761	19	Note prec. 1551
Do	568		56	761	16	590h

[1] Appendix

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1942						
Sept. 29	569		56	762	26	1208
Oct. 1	570		56	762	32	194
Do	571		56	763	10	540
Do	571		56	763	34	441a
Do	572		56	763	42	1523
Do	573		56	763	10	1043 note
Do	574		56	763	48	1314f
Do	574		56	763	48	1314g
Do	574		56	763	48	1314h
Do	574		56	763	48	1314i
Do	575	1	56	764	2	135a
Do	575	2	56	764	2	135a note
Oct. 2	576		56	765	2	161
Do	577		56	765	5	29 note
Do	577		56	765	41	Prec. §1 note
Do	578	1	56	765	[1]50	961
Do	578	2	56	765	[1]50	962
Do	578	3	56	766	[1]50	963
Do	578	4	56	766	[1]50	964
Do	578	5	56	767	[1]50	965
Do	578	6	56	767	[1]50	966
Do	578	7 (a)	56	767	[1]50	901
Do	578	7	56	767	[1]50	967
Do	578	8	56	767	[1]50	968
Do	578	9 (a)	56	768	15	713a-8
Do	578	9 (b)	56	768	15	713a-8 note
Do	578	9	56	768	[1]50	969
Do	578	10	56	768	[1]50	970
Do	578	11	56	768	[1]50	971
Oct. 6	580		56	769	10	1337a
Do	580		56	769	34	558
Do	581	1	56	769	[1]50	501 note
Do	581	2	56	769	[1]50	513
Do	581	3	56	769	[1]50	513
Do	581	4	56	770	[1]50	514
Do	581	4	56	770	[1]50	515
Do	581	4	56	770	[1]50	516
Do	581	4	56	770	[1]50	517
Do	581	5	56	770	[1]50	525
Do	581	6	56	771	[1]50	526
Do	581	7	56	771	[1]50	Prec. § 530
Do	581	8	56	771	[1]50	530
Do	581	9 (a)	56	771	[1]50	531
Do	581	9 (b)	56	771	[1]50	532
Do	581	9 (c)	56	771	[1]50	531, 532
Do	581	9 (d)	56	771	[1]50	531
Do	581	10	56	772	[1]50	532
Do	581	12	56	772	[1]50	533
Do	581	12	56	772	[1]50	534
Do	581	12	56	773	[1]50	535
Do	581	12	56	773	[1]50	536
Do	581	13	56	773	[1]50	540
Do	581	13	56	774	[1]50	541
Do	581	13	56	774	[1]50	542
Do	581	13	56	775	[1]50	543
Do	581	13	56	775	[1]50	544
Do	581	13	56	775	[1]50	545
Do	581	13	56	775	[1]50	546
Do	581	13	56	775	[1]50	547
Do	581	13	56	776	[1]50	548
Do	581	14 (a)	56	776	[1]50	560
Do	581	15	56	776	[1]50	569
Do	581	16	56	776	[1]50	572
Do	581	17	56	777	[1]50	574
Do	581	18	56	777	[1]50	Prec. § 590
Do	581	18	56	777	[1]50	590
Oct. 9	582	1	56	778	3	62a
Do	582	2	56	778	3	62b
Do	583		56	778	16	430l note
Do	584	1	56	778	48	366 & note
Do	584	2	56	779	48	366 & note
Do	584	3	56	779	48	366a
Do	584	4	56	779	48	367
Do	584	5	56	779	48	367a
Do	584	6	56	779	48	365
Do	584	7	56	779	43	80
Do	585		56	779	8	809
Oct. 10	586		56	780	34	855c-1
Do	588		56	780	34	902a note
Do	589	1, 2	56	781	15	16 note
Oct. 13	591	1	56	781	34	821
Do	591	2	56	781	34	926
Do	591	3	56	782	34	821 note
Oct. 14	601	1	56	782	48	46c
Do	601	2	56	782	48	46
Do	601	3	56	783	48	47a
Do	601	4	56	783	48	50
Do	601	5	56	783	48	50a
Do	601	6	56	783	48	47b
Do	601	7	56	784	48	47c
Do	601	8	56	785	48	48
Do	601	9	56	785	48	49a
Do	601	10	56	785	48	46 note
Do	603	1	56	786	[1]50	831
1942						
Oct. 14	603	2	56	786	[1]50	833
Do	603	3	56	786	[1]50	832
Do	604		56	787	10	558
Oct. 16	610	1 (700)	56	787	11	1200
Do	610	1 (705)	56	787	11	1205
Do	610	1 (706)	56	788	11	1206
Do	610	1 (710)	56	788	11	1210
Do	610	1 (711)	56	789	11	1211
Do	610	1 (712)	56	790	11	1212
Do	610	1 (713)	56	790	11	1213
Do	610	1 (714)	56	790	11	1214
Do	610	1 (715)	56	790	11	1215
Do	610	1 (720)	56	790	11	1220
Do	610	1 (721)	56	791	11	1221
Do	610	1 (722)	56	791	11	1222
Do	610	1 (725)	56	792	11	1225
Do	610	1 (726)	56	793	11	1226
Do	610	1 (727)	56	793	11	1227
Do	610	1 (728)	56	793	11	1228
Do	610	1 (729)	56	794	11	1229
Do	610	1 (735)	56	794	11	1235
Do	610	1 (736)	56	794	11	1236
Do	610	1 (737)	56	794	11	1237
Do	610	1 (738)	56	794	11	1238
Do	610	1 (740)	56	794	11	1240
Do	610	1 (745)	56	795	11	1245
Do	610	1 (746)	56	795	11	1246
Do	610	1 (750)	56	795	11	1250
Do	610	1 (755)	56	795	11	1255
Do	613		56	795	34	667e note
Oct. 17	614		56	796	38	802
Do	615	1	56	796	36	179
Do	615	2	56	796	36	180
Do	615	3	56	796	36	181
Do	615	4	56	796	36	182
Oct. 20	617	1–4	56	796	7	171
Do	617	5–7	56	797	7	172
Oct. 21	618		56	797	40	258f

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Oct. 21	619	I	101	56	802	26	Notes generally
Do	619	I	102	56	802	26	11
Do	619	I	103	56	802	26	12
Do	619	I	104 (a)	56	802	26	400
Do	619	I	104 (b)	56	805	26	401
Do	619	I	104 (c)	56	805	26	404
Do	619	I	105 (a)	56	805	26	13
Do	619	I	105 (b)	56	805	26	15
Do	619	I	105 (c) (1)	56	806	26	23
Do	619	I	105 (d)	56	806	26	26
Do	619	I	105 (e) (1)	56	807	26	26
Do	619	I	105 (e) (2)	56	807	26	102
Do	619	I	105 (e) (3)	56	807	26	122
Do	619	I	106 (a)	56	807	26	211
Do	619	I	106 (a)	56	807	26	211 note
Do	619	I	106 (b, c)	56	807, 808	26	211
Do	619	I	106 (c)	56	808	26	211 note
Do	619	I	107	56	808	26	231 & note
Do	619	I	108 (a)	56	808	26	144
Do	619	I	108 (a, b)	56	808	26	143
Do	619	I	108 (c)	56	808	26	143, 144 notes
Do	619	I	109	56	808	26	Notes generally
Do	619	I	110 (a)	56	808	26	22
Do	619	I	110 (b)	56	808	26	22 note
Do	619	I	111 (a)	56	809	26	22
Do	619	I	111 (b, c)	56	809	26	162
Do	619	I	111 (d)	56	810	26	164
Do	619	I	111 (e)	56	810	26	22, 162, 164 notes
Do	619	I	112 (a)	56	811	26	22
Do	619	I	112 (b)	56	811	26	25
Do	619	I	112 (c)	56	811	26	22, 25 notes
Do	619	I	113	56	811	26	22
Do	619	I	114 (a, b)	56	811	26	22
Do	619	I	114 (c)	56	812	26	22 note
Do	619	I	115 (a)	56	812	26	22
Do	619	I	115 (b)	56	812	26	113
Do	619	I	116 (a)	56	812	26	22
Do	619	I	116 (b, c)	56	813	26	22 note

[1]Appendix.

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Oct. 21	619	I	117	56	814	26	22
Do	619	I	118 (a, b)	56	814	26	22
Do	619	I	118 (c)	56	814	26	22 note
Do	619	I	119	56	814	26	22
Do	619	I	120 (a)	56	816	26	22
Do	619	I	120 (b)	56	817	26	23
Do	619	I	120 (c)	56	817	26	171
Do	619	I	120 (d)	56	818	26	22
Do	619	I	120 (e) (1)	56	818	26	25
Do	619	I	120 (e) (2)	56	818	26	25 note
Do	619	I	120 (f)	56	818	26	3797
Do	619	I	120 (g)	56	818	26	22, 23, 25, 171, 3797 notes
Do	619	I	121 (a)	56	819	26	23
Do	619	I	121 (b)	56	819	26	24
Do	619	I	121 (c)	56	819	26	23
Do	619	I	121 (d)	56	819	26	23, 24 notes
Do	619	I	121 (e)	56	819	26	23 note
Do	619	I	122	56	820	26	23
Do	619	I	123 (a)	56	820	26	23
Do	619	I	124 (a)	56	820	26	23
Do	619	I	124 (b)	56	821	26	204
Do	619	I	124 (c)	56	821	26	3771
Do	619	I	124 (d)	56	822	26	204, 3771 notes
Do	619	I	124 (e)	56	822	26	23 note
Do	619	I	125	56	822	26	23
Do	619	I	126 (a)	56	822	26	23
Do	619	I	126 (b)	56	822	26	125
Do	619	I	126 (c)	56	824	26	113
Do	619	I	126 (d)	56	824	26	163
Do	619	I	126 (e)	56	824	26	169
Do	619	I	126 (f)	56	825	26	184
Do	619	I	126 (g)	56	825	26	337
Do	619	I	126 (h)	56	825	26	394
Do	619	I	126 (i) (1)	56	825	26	25
Do	619	I	126 (i) (2)	56	825	26	26
Do	619	I	127 (a)	56	825	26	23
Do	619	I	127 (b)	56	826	26	24
Do	619	I	127 (c)	56	826	26	23
Do	619	I	127 (d)	56	826	26	22
Do	619	I	128	56	826	26	23
Do	619	I	129	56	827	26	24
Do	619	I	130 (a)	56	827	26	24
Do	619	I	130 (b)	56	827	26	113
Do	619	I	131 (a) (1)	56	827	26	25
Do	619	I	131 (a) (2)	56	828	26	214
Do	619	I	131 (a) (3)	56	828	26	251
Do	619	I	131 (b)	56	828	26	25
Do	619	I	131 (c) (1)	56	828	26	51
Do	619	I	131 (c) (2)	56	828	26	142
Do	619	I	131 (c) (3)	56	828	26	147
Do	619	I	132 (a)	56	828	26	26
Do	619	I	132 (b, c)	56	829	26	27
Do	619	I	132 (d)	56	829	26	504
Do	619	I	132 (e)	56	829	26	26, 27, 504 notes
Do	619	I	133	56	830	26	26
Do	619	I	134 (a)	56	830	26	42
Do	619	I	134 (b)	56	830	26	43
Do	619	I	134 (c)	56	830	26	22
Do	619	I	134 (d)	56	830	26	23
Do	619	I	134 (e)	56	831	26	126
Do	619	I	134 (f)	56	832	26	22, 23, 42, 43, 126 notes
Do	619	I	134 (g)	56	832	26	126 note
Do	619	I	135 (a)	56	834	26	47
Do	619	I	135 (b) (1)	56	835	26	102
Do	619	I	135 (b) (2)	56	835	26	336
Do	619	I	135 (b) (3)	56	835	26	393
Do	619	I	135 (b) (4)	56	835	26	505
Do	619	I	135 (c)	56	835	26	47
Do	619	I	135 (d)	56	835	26	48
Do	619	I	136 (a)	56	836	26	51
Do	619	I	136 (b, c)	56	836	26	145
Do	619		137 (a)	56	836	26	101
Do	619	I	137 (b, c)	56	836	26	101 note
Do	619	I	138	56	836	26	102

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Oct. 21	619	I	139 (a)	56	837	26	107
Do	619	I	139 (b)	56	837	26	107 note
Do	619	I	140 (a)	56	837	26	108
Do	619	I	140 (b)	56	838	26	108 note
Do	619	I	141	56	838	26	109
Do	619	I	142 (a)	56	838	26	112
Do	619	I	142 (b, c)	56	839	26	113
Do	619	I	142 (d)	56	840	26	112, 113 note
Do	619	I	143	56	840	26	113
Do	619	I	144 (a)	56	840	26	113
Do	619	I	144 (b)	56	840	26	113 note
Do	619	I	145	56	840	26	114
Do	619	I	146 (a)	56	841	26	115
Do	619	I	146 (b)	56	841	26	115 note
Do	619	I	147	56	841	26	115
Do	619	I	148 (a)	56	841	26	116
Do	619	I	148 (b)	56	842	26	116 note
Do	619	I	149 (a)	56	842	26	116
Do	619	I	149 (b)	56	843	26	116 note
Do	619	I	150 (a-d)	56	843	26	117
Do	619	I	150 (e)	56	844	26	122
Do	619	I	150 (f)	56	845	26	169
Do	619	I	150 (g) (1)	56	845	26	182
Do	619	I	150 (g) (2) (A)	56	845	26	183
Do	619	I	150 (h)	56	845	26	336
Do	619	I	150 (i)	56	846	26	505
Do	619	I	150 (j)	56	846	26	12
Do	619	I	151 (a, b)	56	846	26	117
Do	619	I	151 (c) (1)	56	847	26	117
Do	619	I	151 (c) (2)	56	847	26	117 note
Do	619	I	151 (d, e)	56	847	26	112
Do	619	I	152	56	847	26	117
Do	619	I	153 (a-c)	56	847	26	122
Do	619	I	153 (d)	56	848	26	3771
Do	619	I	153 (e)	56	848	26	122, 3771 notes
Do	619	I	154 (a)	56	848	26	123
Do	619	I	155 (a-f)	56	849	26	124
Do	619	I	155 (g)	56	851	26	172
Do	619	I	155 (h)	56	851	26	190
Do	619	I	155 (i)	56	852	26	124, 172, 190 notes
Do	619	I	155 (j)	56	852	26	124 note
Do	619	I	156 (a)	56	853	26	127
Do	619	I	156 (b)	56	856	26	127 note
Do	619	I	157 (a)	56	856	26	128
Do	619	I	157 (b)	56	856	26	128 note
Do	619	I	158 (a)	56	856	26	131
Do	619	I	158 (b)	56	857	26	23
Do	619	I	158 (c)	56	857	26	23, 131 notes
Do	619	I	158 (d-f)	56	857	26	131
Do	619	I	159 (a)	56	858	26	141
Do	619	I	159 (b)	56	860	26	152 note
Do	619	I	159 (f)	56	860	26	52
Do	619	I	160 (a) (1, 2)	56	860	26	143
Do	619	I	160 (a) (3)	56	861	26	144
Do	619	I	160 (a) (4)	56	861	26	143, 144 notes
Do	619	I	160 (b)	56	861	26	14
Do	619	I	160 (c)	56	861	26	119
Do	619	I	160 (d)	56	861	26	204, 211, 231, 251
Do	619	I	160 (e)	56	861	26	211, 231
Do	619	I	160 (f)	56	861	26	219
Do	619	I	161 (a)	56	861	26	162
Do	619	I	161 (b)	56	861	26	162 note
Do	619	I	162 (a)	56	862	26	165
Do	619	I	162 (b)	56	863	26	23
Do	619	I	162 (c)	56	866	26	22
Do	619	I	162 (d)	56	866	26	22, 23, 165 notes
Do	619	I	162 (e)	56	867	15	80a–3
Do	619	I	163 (a)	56	867	26	201, 202, 203
Do	619	I	163 (b) (1)	56	870	26	103
Do	619	I	164 (a-d)	56	870	26	204
Do	619	I	164 (e)	56	872	26	204 note
Do	619	I	165 (a)	56	872	26	101
Do	619	I	165 (b)	56	872	26	207
Do	619	I	165 (c)	56	875	26	101, 207 notes
Do	619	I	166	56	875	26	115

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Oct. 21	619	I	167	56	875	26	211
Do	619	I	168 (a)	56	876	26	272
Do	619	I	168 (b)	56	876	26	272 note
Do	619	I	169 (a, b)	56	876	26	322
Do	619	I	169 (c)	56	878	26	322 note
Do	619	I	170 (a)	56	878	26	361, 362
Do	619	I	170 (b) (1)	56	881	26	4j
Do	619	I	170 (b) (2)	56	881	26	14
Do	619	I	170 (c)	56	881	26	362 note
Do	619	I	171 (a, b)	56	881	26	371
Do	619	I	171 (c)	56	882	26	372
Do	619	I	171 (d-f)	56	883	26	373
Do	619	I	171 (g)	56	883	26	371
Do	619	I	171 (h)	56	883	26	113
Do	619	I	171 (i)	56	884	26	113, 371, 372, 373 notes
Do	619	I	172 (a)	56	884	26	Subch. D (prec. 450)
Do	619	I	172 (a)	56	884	26	450
Do	619	I	172 (a)	56	884	26	451
Do	619	I	172 (a)	56	885	26	452
Do	619	I	172 (a)	56	885	26	453
Do	619	I	172 (a)	56	886	26	454
Do	619	I	172 (a)	56	887	26	455
Do	619	I	172 (a)	56	887	26	456
Do	619	I	172 (a)	56	887	26	465
Do	619	I	172 (a)	56	888	26	466
Do	619	I	172 (a)	56	891	26	467
Do	619	I	172 (a)	56	891	26	468
Do	619	I	172 (a)	56	891	26	469
Do	619	I	172 (a)	56	892	26	470
Do	619	I	172 (a)	56	892	26	475
Do	619	I	172 (a)	56	892	26	476
Do	619	I	172 (b)	56	892	26	3
Do	619	I	172 (c)	56	892	26	103
Do	619	I	172 (d)	56	893	26	131
Do	619	I	172 (e)	56	893	26	322
Do	619	I	172 (f) (1)	56	893	26	56
Do	619	I	172 (f) (2)	56	893	26	34, 35
Do	619	I	172 (f) (3)	56	893	26	145
Do	619	I	172 (f) (4)	56	893	26	291
Do	619	I	172 (f) (5)	56	894	26	3771
Do	619	I	172 (g)	56	894	26	103, 131, 291, 322, prec. 450 notes
Do	619	I	181	56	894	26	500
Do	619	I	182 (a)	56	894	26	501
Do	619	I	182 (b)	56	894	26	501 note
Do	619	I	183	56	895	26	501
Do	619	I	184 (a)	56	895	26	504
Do	619	I	184 (b)	56	895	26	504 note
Do	619	I	185	56	895	26	506
Do	619	I	186 (a) (1)	56	895	26	115
Do	619	I	186 (b)	56	896	26	115
Do	619	I	186 (c)	56	896	26	504
Do	619	I	186 (d) (1)	56	896	26	506
Do	619	I	186 (e) (1)	56	897	26	28
Do	619	I	186 (f, g)	56	897	26	28, 115, 504, 506 notes
Do	619	I	186 (h)	56	898	26	28 notes
Do	619	I	186 (i)	56	898	26	506
Do	619	II	201	56	899	26	notes generally
Do	619	II	202	56	899	26	710
Do	619	II	203 (a)	56	900	26	710
Do	619	II	203 (b)	56	900	26	710 note
Do	619	II	204 (a, b)	56	900	26	710
Do	619	II	204 (c)	56	901	26	710 note
Do	619	II	205 (a)	56	901	26	710
Do	619	II	205 (b, c)	56	902	26	711
Do	619	II	205 (d)	56	902	26	718
Do	619	II	205 (e)	56	902	26	719
Do	619	II	205 (f)	56	902	26	723
Do	619	II	205 (g) (1)	56	902	26	710
Do	619	II	205 (g) (2)	56	902	26	729
Do	619	II	206 (a)	56	903	26	711
Do	619	II	207 (a-g)	56	903	26	711
Do	619	II	207 (h)	56	904	26	720

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Oct. 21	619	II	208	56	904	26	711
Do	619	II	208	56	904	26	711 note
Do	619	II	209 (a, b)	56	904	26	711
Do	619	II	209 (c)	56	905	26	735
Do	619	II	209 (d)	56	907	26	711, 735 note
Do	619	II	210 (a, b)	56	907	26	711
Do	619	II	210 (c)	56	908	26	711 note
Do	619	II	211 (a)	56	908	26	711
Do	619	II	211 (b)	56	908	26	711 note
Do	619	II	212 (a)	56	908	26	712, 724
Do	619	II	212 (b)	56	908	26	727
Do	619	II	213 (a)	56	908	26	711
Do	619	II	213 (b)	56	909	26	711 note
Do	619	II	214 (a)	56	909	26	713
Do	619	II	214 (b)	56	909	26	713 note
Do	619	II	215	56	910	26	713
Do	619	II	216	56	910	26	713
Do	619	II	217	56	911	26	714
Do	619	II	218	56	911	26	718
Do	619	II	219 (a-c)	56	911	26	718
Do	619	II	219 (d)	56	912	26	718 note
Do	619	II	220	56	912	26	720
Do	619	II	221 (a)	56	912	26	721
Do	619	II	221 (b)	56	912	26	721 note
Do	619	II	222 (a)	56	914	26	722
Do	619	II	222 (b)	56	914	26	710
Do	619	II	222 (c)	56	917	26	732
Do	619	II	222 (d)	56	917	26	736
Do	619	II	222 (e) (1)	56	917	26	722 note
Do	619	II	222 (e) (2)	56	919	26	736 note
Do	619	II	222 (f)	56	920	26	721 note
Do	619	II	223 (a)	56	920	26	727
Do	619	II	223 (b)	56	920	26	725
Do	619	II	223 (c)	56	920	26	727
Do	619	II	224 (c)	56	920	26	712, 729, 741 notes
Do	619	II	225 (a)	56	920	26	730 note
Do	619	II	225 (b)	56	920	26	729
Do	619	II	226 (a)	56	920	26	731
Do	619	II	226 (b)	56	920	26	731 note
Do	619	II	227 (a)	56	921	26	734
Do	619	II	227 (b)	56	923	26	734 note
Do	619	II	228 (a)	56	923	26	740
Do	619	II	228 (c)	56	925	26	742
Do	619	II	228 (d)	56	930	26	743
Do	619	II	228 (e) (1)	56	931	26	712
Do	619	II	228 (e) (2)	56	931	26	713
Do	619	II	228 (f)	56	931	26	713, 740, 741, 742, 743 notes
Do	619	II	229 (b)	56	931	26	750, 751 notes
Do	619	II	230 (a)	56	932	26	Supplement C (prec. 760)
Do	619	II	230 (a)	56	932	26	760
Do	619	II	230 (a)	56	932	26	761
Do	619	II	230 (b) (1)	56	936	26	718
Do	619	II	230 (b) (2)	56	936	26	719
Do	619	II	230 (c)	56	936	26	718 note
Do	619	II	230 (d)	56	936	26	718, 719, 760, 761 notes
Do	619	II	250	56	936	26	Part III (prec. 780)
Do	619	II	250	56	936	26	780
Do	619	II	250	56	937	26	781
Do	619	II	250	56	938	26	782
Do	619	II	250	56	938	26	783
Do	619	III	301 (a)	56	939	26	1200
Do	619	III	301 (b)	56	939	26	1202
Do	619	III	301 (c)	56	940	26	1203
Do	619	III	301 (d)	56	940	26	1200, 1202, 1203 notes
Do	619	III	301 (e)	56	940	26	1200, 1202, 1203 notes
Do	619	III	302 (a) (1)	56	940	26	600
Do	619	III	302 (a) (2)	56	940	26	601
Do	619	III	302 (b)	56	940	26	600, 601 notes
Do	619	III	303 (a)	56	940	26	601
Do	619	III	303 (b)	56	940	26	605
Do	619	III	303 (c)	56	941	26	601, 605 notes
Do	619	III	304	56	941	26	602

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Oct. 21	619	IV	401	56	941	26	Notes generally
Do	619	IV	402 (a)	56	941	26	811
Do	619	IV	402 (b)	56	942	26	811
Do	619	IV	403 (a)	56	942	26	811
Do	619	IV	403 (b), (1)	56	943	26	812
Do	619	IV	403 (b) (2)	56	943	26	861
Do	619	IV	403 (c)	56	943	26	826
Do	619	IV	403 (d)	56	944	26	811, 812, 826, 861 notes
Do	619	IV	404 (a)	56	944	26	811
Do	619	IV	404 (b)	56	945	26	826
Do	619	IV	404 (c)	56	945	26	811 note
Do	619	IV	405 (a, b)	56	945	26	812
Do	619	IV	405 (c)	56	946	26	861
Do	619	IV	406 (a)	56	947	26	812
Do	619	IV	406 (b)	56	947	26	861
Do	619	IV	407 (a) (1, 2)	56	947	26	812
Do	619	IV	407 (a) (3)	56	948	26	861
Do	619	IV	407 (c) (1, 2)	56	949	26	812 note
Do	619	IV	407 (c) (3)	56	949	26	861 note
Do	619	IV	407 (d)	56	949	26	812, 861 notes
Do	619	IV	408 (a)	56	949	26	812
Do	619	IV	408 (b)	56	949	26	861
Do	619	IV	408 (c)	56	949	26	812, 861 notes
Do	619	IV	409 (a)	56	949	26	812
Do	619	IV	409 (b)	56	950	26	861
Do	619	IV	410	56	950	26	813
Do	619	IV	411 (a)	56	950	26	827
Do	619	IV	411 (b)	56	950	26	900
Do	619	IV	412 (a)	56	951	26	861
Do	619	IV	412 (c)	56	951	26	864
Do	619	IV	413 (a)	56	951	26	871
Do	619	IV	413 (b)	56	951	26	871 note
Do	619	IV	414 (a)	56	951	26	935
Do	619	IV	414 (b)	56	951	26	826
Do	619	IV	415	56	951	26	912
Do	619	IV	451	56	951	26	1000, 1003, 1004, 1012, 1027, 1030 notes
Do	619	IV	452 (a)	56	952	26	1000
Do	619	IV	452 (b, c)	56	952	26	1000 note
Do	619	IV	453	56	953	26	1000
Do	619	IV	454	56	953	26	1003
Do	619	IV	455	56	953	26	1004
Do	619	IV	456 (a)	56	953	26	1012
Do	619	IV	456 (b)	56	954	26	1012 note
Do	619	IV	457	56	954	26	1027
Do	619	IV	458 (a)	56	954	26	1030
Do	619	IV	458 (b)	56	954	26	1030 note
Do	619	IV	502 (a)	56	955	26	1804
Do	619	IV	502 (b)	56	956	26	1804 note
Do	619	IV	503	56	956	26	3772
Do	619	V	504 (a)	56	957	26	1100
Do	619	V	504 (b, c)	56	957	26	1100 note
Do	619	V	505	56	957	26	3672
Do	619	V	506 (a)	56	957	26	1801
Do	619	V	506 (b) (1)	56	958	26	1802
Do	619	V	506 (b) (2)	56	958	26	3481
Do	619	V	506 (c–e)	56	959	26	1808
Do	619	V	506 (f)	56	960	26	1809
Do	619	V	506 (g)	56	960	26	3481
Do	619	V	506 (h) (1)	56	960	26	1801 note
Do	619	V	506 (h) (2)	56	960	26	1802, 3481 note
Do	619	V	506 (h) (3–5)	56	960	26	1808 note
Do	619	V	506 (h) (6)	56	961	26	1809 note
Do	619	V	506 (h) (7)	56	961	26	3481 note
Do	619	V	507 (a)	56	961	26	3804, 3805
Do	619	V	507 (b)	56	964	26	3804 note
Do	619	V	507 (b) (1)	56	964	[1] 50	1013 note
Do	619	V	507 (b) (2) (A)	56	964	[1] 50	573 note
Do	619	V	507 (b) (2) (B)	56	964	[1] 50	527
Do	619	V	507 (c)	56	964	26	3804, 3805 notes
Do	619	V	508	56	964	26	3806

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Oct. 21	619	V	509	56	967	26	22 note
Do	619	V	510 (a)	56	967	26	1101 note
Do	619	V	510 (b)	56	967	7	648
Do	619	V	510 (c, d)	56	967	7	648 note
Do	619	V	510 (c, d)	56	967	26	1101 note
Do	619	V	510 (e)	56	968	7	644
Do	619	V	510 (f) (1)	56	968	7	648
Do	619	V	510 (f) (2)	56	968	7	648 note
Do	619	V	510 (g, j)	56	968	7	648
Do	619	V	510 (k)	56	970	7	648 note
Do	619	V	511	56	970	26	3797
Do	619	V	512	56	970	26	5012
Do	619	VI	601	56	970	26	Notes generally
Do	619	VI	602 (a, b)	56	970	26	2800
Do	619	VI	602 (c)	56	971	26	2887
Do	619	VI	602 (d)	56	971	26	2890
Do	619	VI	602 (e)	56	971	26	3125
Do	619	VI	602 (f)	56	972	26	3250
Do	619	VI	603	56	972	26	3150
Do	619	VI	604 (a, b)	56	973	26	3030
Do	619	VI	604 (c)	56	973	26	3193
Do	619	VI	605 (a–c)	56	974	26	2000
Do	619	VI	605 (d)	56	975	26	2100
Do	619	VI	605 (e)	56	975	26	2197
Do	619	VI	606 (a)	56	975	26	3465
Do	619	VI	606 (b)	56	976	26	3465 note
Do	619	VI	607	56	976	26	3406
Do	619	VI	608	56	977	26	3413
Do	619	VI	609	56	977	26	3469
Do	619	VI	610	56	977	26	3404 note
Do	619	VI	611	56	977	26	3406 note
Do	619	VI	612	56	977	26	2112
Do	619	VI	613	56	977	26	2400
Do	619	VI	614	56	978	26	3405
Do	619	VI	615	56	978	26	3406
Do	619	VI	616	56	978	26	3460
Do	619	VI	617 (a, b)	56	978	26	3267
Do	619	VI	617 (c)	56	979	26	3267 note
Do	619	VI	618 (a)	56	979	26	2405
Do	619	VI	618 (b)	56	979	26	3441
Do	619	VI	620 (a)	56	979	26	3475
Do	619	VI	620 (b)	56	980	26	3471
Do	619	VI	620 (c)	56	980	26	3471, 3475 notes
Do	619	VI	621	56	980	26	2477
Do	619	VI	622	56	981	26	1700
Do	619	VI	623	56	981	26	2402
Do	619	VII	701 (a)	56	981	26	1400
Do	619	VII	701 (b)	56	981	26	1410
Do	619	VIII	801 (a–c)	56	982	[1] 50	1191

Date	Chapter	Section	Volume	Page	Title	Section
1942						
Oct. 21	620		56	986	18	61u
Do	621		56	986	12	1463
Oct. 26	623		56	987	14	3a
Do	626	1	56	988	42	1501, 1502
Do	627	1	56	988	10	1702
Do	627	1	56	988	10	1703
Do	627	1	56	988	10	1704
Do	627	1	56	988	10	1705
Do	627	1	56	988	10	1706
Do	627	2	56	990	10	1708
Do	627	3	56	990	10	1719

Date	Chap.	Title	Section	Vol.	Page	Title	Section
1942							
Oct. 26	628			56	990	14	262, 302, 307
Do	629	I	101	56	991	34	458c
Do	629	I	101	56	991	37	118a
Do	629	I	103	56	994	22	412 note
Do	629	II		56	994	26	Note prec. § 3600
Do	629	II		56	996, 997	31	665 note
Do	629	II		56	999	40	317
Do	629	II		56	1000	40	101 note
Do	629	II		56	1000	44	365
Do	629	II		56	1002	7	171 note
Do	629	II		56	1005	39	321b note

[1] Appendix.

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1942						
Oct. 29	631	1	56	1011	34	899
Do	631	2	56	1011	34	899 note
Do	632		56	1012	15	323
Do	633	1	56	1012	36	45
Do	633	2	56	1012	36	43
Oct. 31	634	1	56	1013	35	89
Do	634	2	56	1013	35	90
Do	634	3	56	1014	35	91
Do	634	4	56	1014	35	92
Do	634	5	56	1014	35	93
Do	634	6	56	1014	35	94
Do	634	7	56	1014	35	95
Do	634	8	56	1015	35	96
Do	634	9, 10	56	1015	35	89 note
Nov. 13	637	1	56	1016	48	67
Do	637	1	56	1016	48	68
Do	637	1	56	1016	48	69
Do	637	1	56	1017	48	69a
Do	637	1	56	1017	48	70
Do	637	1	56	1018	48	71
Do	637	1	56	1018	48	72
Do	637	2	56	1018	48	75
Do	637	3	56	1018	48	87
Do	637	4	56	1018	48	67 note
Do	638	1	56	1018	[1] 50	303
Do	638	2	56	1019	[1] 50	305
Do	638	3	56	1019	[1] 50	315
Do	638	4	56	1019	[1] 50	305
Do	638	5	56	1019	[1] 50	303
Nov. 23	639	1	56	1020	14	381
Do	639	1	56	1020	14	382
Do	639	1	56	1020	14	383
Do	639	1	56	1020	14	384
Do	639	1	56	1020	14	385
Do	639	1	56	1020	14	386
Do	639	1	56	1020	14	387
Do	639	1	56	1020	14	388
Do	639	2(1)	56	1021	14	265
Do	639	2(2)	56	1021	14	301
Do	639	2(3)	56	1021	14	302
Do	639	2(4)	56	1021	14	306
Do	639	2(5)	56	1021	14	307
Do	639	2(6)	56	1021	14	310
Do	639	2(7)	56	1021	14	312
Do	639	3	56	1021	14	121c
Nov. 24	640	1	56	1021	25	373a
Do	640	2	56	1022	25	373b
Do	640	3	56	1022	25	373c
Do	641		56	1022	50	123
Nov. 30	643		56	1023	34	350f
Dec. 1	650		56	1024	10	1091a
Do	650		56	1024	34	1036a
Do	651	1	56	1024	[1] 50	841
Do	651	2	56	1025	[1] 50	842
Dec. 2	656	1	56	1026	28	901
Do	656	2	56	1026	28	904
Do	656	3	56	1026	28	902
Do	659		56	1028	31	123

Date	Chap.	Title	Sec.	Vol.	Page	Title	Section
1942							
Dec. 2	668	I	101	56	1028	42	1701
Do	668	I	102	56	1031	42	1702
Do	668	I	103	56	1031	42	1703
Do	668	I	104	56	1031	42	1704
Do	668	I	105	56	1032	42	1705
Do	668	I	106	56	1033	42	1706
Do	668	I	107	56	1033	42	1701 note
Do	668	II	201	56	1033	42	1711
Do	668	II	202	56	1034	42	1712
Do	668	II	203	56	1034	42	1713
Do	668	II	204	56	1034	42	1714
Do	668	II	205	56	1034	42	1715
Do	668	II	206	56	1034	42	1716
Do	668	II	207	56	1035	42	1717
Do	668	III	301	56	1035	42	1651

Date	Chapter	Section	Volume	Page	Title	Section
1942						
Dec. 2	669	1	56	1037	37	101
Do	669	2	56	1037	37	103
Do	669	3	56	1037	37	103a
Do	669	4	56	1038	37	101 note
Dec. 3	670	1	56	1038	33	854a-1
Do	670	2	56	1038	33	855a
Do	670	3	56	1039	33	854a-2

[1] Appendix.

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1942						
Dec. 4	674	1	56	1039	10	361b, 904a notes
Do	674	2	56	1039	10	904b
Do	674	3	56	1040	10	904c
Do	674	4	56	1040	10	904d
Dec. 5	680	1	56	1041	[1] 50	846
Do	680	2	56	1041	[1] 50	847
Dec. 7	690		56	1041	8	723a
Dec. 8	696		56	1043	8	806
Do	697	1-3	56	1044	8	155
Dec. 9	712		56	1044	16	471e
Dec. 10	717	1	56	1045	44	311 note
Do	717	1	56	1045	44	311a
Do	717	2	56	1045	44	311
Dec. 11	720	1	56	1045	21	188
Do	720	2	56	1045	21	188a
Do	720	3	56	1045	21	188b
Do	720	4	56	1045	21	188c
Do	720	5	56	1046	21	188d
Do	720	6	56	1046	21	188e
Do	720	7	56	1047	21	188f
Do	720	8	56	1047	21	188g
Do	720	9	56	1047	21	188h
Do	720	10	56	1048	21	188i
Do	720	11	56	1048	21	188j
Do	720	12	56	1048	21	188k
Do	720	13	56	1048	21	188l
Do	720	14	56	1048	21	188m
Do	720	15	56	1049	21	188n
Do	720	16, 17	56	1049	21	188 note
Dec. 14	728		56	1049	10	752
Do	728		56	1049	34	895
Do	729		56	1049	10	1061a
Do	730		56	1050	10	1586
Do	731		56	1050	28	213
Do	732		56	1050	10	511
Dec. 15	735		56	1051	10	1521
Do	736		56	1052	10	1412
Dec. 17	737		56	1052	5	30b
Do	738		56	1053	34	51a
Do	739	1	56	1053	[1] 50	1201
Do	739	2	56	1053	34	498c-1
Do	739	3, 4	56	1053, 1054	5	652 note
Do	739	4	56	1054	34	498c-1 note
Do	739	4	56	1054	[1] 50	1151 note
Do	740		56	1054	26	811, 1000 notes
Do	763	1	56	1056	10	1423b
Do	763	2	56	1056	10	1423b note
Dec. 18	765	1	56	1057	10	906
Do	765	2	56	1058	10	907
Do	765	3	56	1058	10	906, 907 notes
Do	766	1	56	1058	22	661 note
Do	766	2	56	1058	22	661
Do	766	3	56	1058	22	662
Do	766	4	56	1059	22	663
Do	766	5	56	1060	22	664
Do	766	6	56	1061	22	665
Do	766	7	56	1061	22	666
Do	766	8	56	1061	22	667
Do	766	9	56	1062	22	668
Do	766	10	56	1063	22	669
Do	766	11(a)	56	1063	22	670
Do	766	11(b)	56	1063	22	661 note
Do	766	12	56	1063	22	671
Do	766	13	56	1063	22	672
Do	766	14	56	1063	22	661 note
Do	767	1	56	1064	31	317a
Do	767	2	56	1065	31	317b
Do	767	3	56	1065	31	317c
Do	767	4	56	1066	31	317e
Do	767	5	56	1066	31	317d
Do	767	6	56	1066	31	317a note
Do	767	7	56	1066	31	317f
Do	768	1	56	1066	34	853c-5
Do	768	2	56	1066	34	853c-6
Do	769		56	1067	43	315o-2
Dec. 19	780		56	1067	5	606
Dec. 22	798	1, 2	56	1068	5	29 note
Do	798	3	56	1069	5	26a note
Do	798	4	56	1069	5	29 note
Do	800		56	1070	16	251a
Do	801	1-4	56	1070	5	Note prec. § 745
Do	803		56	1071	48	510 note
Do	805	1	56	1072	37	113 note
Do	805	2	56	1072	10	81 note
Do	805	3	56	1073	10	164
Do	805	4	56	1073	10	81 note
Do	805	5	56	1073	10	81, 164 notes
Do	805	5	56	1073	37	113 note
Do	805	6	56	1074	10	81 note

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1942						
Dec. 22	805	7	56	1074	37	113 note
Do	806	1	56	1074	36	173
Do	806	2	56	1074	36	174
Do	806	3	56	1075	36	175
Do	806	4	56	1076	36	176
Do	806	5	56	1077	36	177
Do	806	6	56	1077	36	171
Do	806	7	56	1077	36	172
Do	806	8	56	1077	36	178
Dec. 24	811	1	56	1078	5	139 note
Do	811	2	56	1078	5	139
Do	811	3	56	1078	5	139a
Do	811	4	56	1079	5	139b
Do	811	5	56	1079	5	139c
Do	811	6	56	1079	5	139d
Do	811	7	56	1079	5	139e
Do	811	8	56	1080	5	139f
Do	811	9	56	1080	5	139 note
Do	812		56	1080	30	223 note
Do	813	1	56	1080	25	375a
Do	813	2	56	1081	25	375b
Do	814		56	1081	25	348a
Do	815		56	1081	25	389 note
Do	816		56	1082	25	389 note
Do	817		56	1083	28	1 note
Dec. 24	819		56	1085	8	806
Do	820	1, 2	56	1085	16	81 note
Do	821		56	1086	5	249b
Do	822		56	1086	43	36b
Do	823	1	56	1087	18	420f
Do	823	2	56	1087	18	420g
Do	823	3	56	1087	18	420h
Do	824		56	1087	50	101
Do	825	1	56	1088	28	600c
Do	825	2	56	1088	28	604
Do	825	3	56	1089	28	592
Do	827		56	1092	28	1 and note
Do	828	1	56	1092	[1] 50	1003
Do	828	1	56	1092	[1] 50	1004
Do	828	1	56	1092	[1] 50	1005
Do	828	1	56	1092	[1] 50	1006
Do	828	1	56	1092	[1] 50	1015
Do	828	2	56	1093	[1] 50	1003 note
Dec. 29	835	1	56	1094	28	17
Do	835	2	56	1094	28	18
Do	835	3	56	1095	28	19
Do	835	4	56	1095	28	20
Do	835	5	56	1095	28	22
Do	835	6	56	1096	28	23
Do	836		56	1096	47	606

[1] Appendix.

TABLE II.—EXECUTIVE ACTS INCLUDED

a. Executive Orders

THIS TABLE SUPPLEMENTING 1940 CODE, SHOWS THE DISPOSITION OF EXECUTIVE ORDERS IN U. S. C.

Date	No.	Title	Sec.
1933			
June 10	6166	5	340 note
1936			
Nov. 14	7496	16	459r note
1941			
Jan. 14	8639	19	2 note
Jan. 29	8654	19	2 note
Mar. 4	8701	12	95 note
Mar. 13	8711	12	95 note
Mar. 24	8721	12	95 note
Apr. 28	8746	12	95 note
June 3	8767	14	1 note
June 14	8785	12	95 note
July 5	8815	19	2 note
Do	8816	5	26a note
July 26	8832	12	95 note
Aug. 8	8843	[1] 50	5 note
Aug. 9	8845	19	2 note
Aug. 23	8869	46	Prec. § 1101 note
Aug. 29	8876	5	26a note
Sept. 3	8885	19	2 note
Sept. 11	8895	14	1 note
Nov. 1	8929	14	1 note
Dec. 6	8962	48	1342 note
Dec. 9	8963	12	95 note
Dec. 10	8964	47	606 note
Dec. 12	8976	46	Prec. § 1 note
Dec. 26	8998	12	95 note
Dec. 27	9001	[1] 50	611 note
1942			
Jan. 14	9023	[1] 50	611 note
Jan. 30	9047	5	715a note
Feb. 3	9048	10	1530, 1531, 1558 notes
Feb. 10	9055	[1] 50	611 note
Feb. 12	9056	[1] 50	611 note
Do	9058	[1] 50	611 note
1942			
Feb. 23	9069	[1] 50	601 note
Feb. 24	9070	[1] 50	601 note
Do	9071	[1] 50	601 note
Feb. 25	9073	19	2 note
Feb. 26	9078	5	Note prec. § 181
Do	9079	24	Note prec. § 191
Feb. 28	9082	[1] 50	601 note
Do	9083	[1] 50	601 note
Mar. 11	9095	[1] 50	6 note
Mar. 12	9096	[1] 50	601 note
Mar. 20	9106	8	726 note
Mar. 26	9112	[1] 50	611 note
Mar. 28	9113	33	855 note
Mar. 30	9116	[1] 50	611 note
Apr. 4	9126	[1] 50	601 note
Apr. 10	9127	[1] 50	643 note
Apr. 13	9129	[1] 50	632 note
Apr. 21	9142	[1] 50	6 note
Apr. 27	9148	12	1751 note
Apr. 28	9150	[1] 50	632 note
May 13	9162	19	2 note
May 15	9163	10	1701 note
May 21	9170	48	1405c note
May 29	9176	22	Note prec. § 611
May 30	9177	[1] 50	601 note
June 11	9181	48	Note prec. § 21
June 27	9186	[1] 50	632 note
July 6	9193	[1] 50	6 note
July 7	9194	[1] 50	632 note
July 11	9198	[1] 50	601 note
July 21	9204	[1] 50	601 note
July 25	9205	[1] 50	Note prec. § 1
July 29	9207	19	2 note
Aug. 1	9211	[1] 50	632 note
Aug. 7	9217	[1] 50	632 note
Aug. 11	9218	[1] 50	632 note
Do	9219	[1] 50	611 note
1942			
Aug. 15	9221	[1] 50	611 note
Do	9222	37	112 note
Aug. 20	9231	40	321 note
Do	9232	[1] 50	601 note
Aug. 22	9233	[1] 50	611 note
Aug. 31	9235	[1] 50	Note foll. § 611
Sept. 3	9236	33	855 note
Sept. 9	9240	40	326 note
Sept. 1	9241	[1] 50	Note foll. § 611
Sept. 11	9242	50	98c note
Sept. 12	9243	5	631 note
Sept. 16	9245	[1] 50	Note foll. § 601
Sept. 17	9247	[1] 50	Note foll. § 601
Do	9248	40	326 note
Oct. 1	9249	[1] 50	632 note
Oct. 3	9250	[1] 50	901 note
Do	9251	40	321 note
Oct. 9	9253	[1] 50	611 note
Oct. 13	9255	37	106 note
Do	9256	15	712a note
Nov. 5	9262	[1] 50	601 note
Do	9263	19	2 note
Do	9264	[1] 50	611 note
Nov. 9	9267	10	1533 note
Do	9268	34	850 k note
Nov. 11	9269	[1] 50	611 note
Nov. 17	9272	25	348 note
Nov. 19	9274	10	1701 note
Dec. 5	9279	[1] 50	310 note
Do	9280	5	514 note
Do	9280	7	391, 411 notes
Do	9280	12	Note prec. 636
Dec. 9	9281	26	55 note
Dec. 24	9287	50	129 note
Do	9287	[1] 50	601 note
Dec. 28	9290	40	321 note

[1] Appendix.

b. Proclamations

THIS TABLE, SUPPLEMENTING 1940 CODE, SHOWS WHERE VARIOUS PROCLAMATIONS OF THE PRESIDENT WILL BE FOUND IN U. S. C.

Date	No.	Title	Sec.
1940			
Oct. 16	2425	[1] 50	302 note
Oct. 26	2430	[1] 50	302 note
Nov. 20	2431	[1] 50	302 note
1941			
Jan. 22	2442	[1] 50	302 note
Apr. 10	2473	[1] 50	Prec. § 1 note
Apr. 15	2477	[1] 50	Prec. § 1 note
Apr. 24	2479	[1] 50	Prec. § 1 note
1941			
May 26	2486	[1] 50	302 note
May 27	2487	[1] 50	Prec. § 1 note
Aug. 23	2505	15	Prec § 715 note
Sept. 3	2508	15	Prec. §715 note
Oct. 1	2517	15	Prec. § 715 note
1942			
Mar. 19	2541	[1] 50	302 note
Apr. 9	2549	22	452 note
1942			
Apr. 13	2551	7	1111 note
Apr. 27	2553	19	1318 note
May 22	2558	[1] 50	302 note
June 26	2559	49	Ch 1 note
July 2	2561	10	1554 note
July 14	2562	16	704 note
July 17	2563	[1] 50	Note prec. § 1
Aug. 7	2566	19	1313 note
Aug. 28	2567	15	Note prec. 715
Nov. 7	2572	[1] 50	302 note

[1] Appendix.

c. Reorganization Plans

THIS TABLE, SUPPLEMENTING 1940 CODE, SHOWS WHERE THE 5 REORGANIZATION PLANS PROMULGATED BY THE PRESIDENT IN 1939 AND 1940 WILL BE FOUND IN U. S. C.

Plan No. I—Statutes at Large			U. S. C.		Plan No. III—Statutes at Large			U. S. C.	
Sec.	Vol.	Page	Title	Section	Sec.	Vol.	Page	Title	Section
201	53	1424	42	Ch. 10 prec. 1601	5	54	1232	7	1293

TABLE III.—BANKRUPTCY ACT PARALLELS

THIS TABLE SHOWS WHERE EACH SECTION OF THE BANKRUPTCY ACT OF JULY 1, 1898, AS AMENDED, IS INCLUDED IN U. S. C.

Bankruptcy Act	Title 11 U. S. C.	Bankruptcy Act	Title 11 U. S. C.	Bankruptcy Act	Title 11 U. S. C.	Bankruptcy Act	Title 11 U. S. C.	Bankruptcy Act	Title 11 U. S. C.
Section	Section	Section	Section	Section	Section	Section	Section	Section	Section
700	1200	713	1213	722	1222	729	1229	740	1240
705	1205	714	1214	725	1225	735	1235	745	1245
706	1206	715	1215	726	1226	736	1236	746	1246
710	1210	720	1220	727	1227	737	1237	750	1250
711	1211	721	1221	728	1228	738	1238	755	1255
712	1212								

TABLE VII.—STATUTES REPEALED

a. Revised Statutes

Statutes repealed	U. S. C.		Repealed by act of—				
Revised Statutes (section)	Title	Section	Date	Chapter	Section	Volume	Page
512–515	41	1–4	1941, Oct. 21	452		55	743
828	28	[1] 555	1942, Mar. 3	124	2	56	122
1407	34	134, 351	1942, Aug. 7	551	2	56	743
3744–3747	41	16–19	1941, Oct. 21	452		55	743

b. Statutes at Large

Statutes repealed					U. S. C.		Repealed by act of—				
Date	Chapter	Section	Volume	Page	Title	Section	Date	Chapter	Section	Volume	Page
1894, May 5	24		28	582	31	542	1941, July 11	290	4	55	585
1898, May 4	30		30	741	34	352	1942, Aug. 7	551	2	56	743
1901, Mar. 3	850		31	1099	34	351	1942, Aug. 7	551	2	56	743
1902, Feb. 14	17	1	32	20	48	365	1942, Oct. 9	584	7	56	779
1902, June 28	1301	1	32	476	28	[1] 555	1942, Mar. 3	124	2	56	122
1905, Mar. 2	1307		33	831	10	973a	1942, June 16	413	19	56	369
1907, Mar. 2	2537	1–3	34	1232	48	365 367	1942, Oct. 9	584	7	56	779
1915, Mar. 3	83		38	931	34	353	1942, Aug. 7	551	3	56	743
1916, June 3	134	40b			10	973a	1942, June 16	413	19	56	369
1916, Aug. 29	417		39	600	14	4	do	290	6 (b)	55	585
1917, June 15	29	1	40	198	41	16	1941, Oct. 21	452		55	743

Date	Chapter	Title	Section	Volume	Page	Title	Section	Date	Chapter	Section	Volume	Page
1920, June 4	227	1	33	41	777	10	973a	1942, June 16	413	19	56	369

Date	Chapter	Section	Volume	Page	Title	Section	Date	Chapter	Section	Volume	Page
1922, May 22	195		41	614	5	736	1942, Jan. 24	16	5	56	16
1922, June 10	212		42	625–633	33	859	1942, June 16	413	19	56	369
Do	212	1	42	625	10	1133 note	do	413	19	56	369
Do	212	1	42	625	34	641 note	do	413	19	56	369
Do	212	1	42	625	37	26 note	do	413	19	56	369
Do	212	1	42	625	37	1	do	413	19	56	369
Do	212	1	42	626	37	2, 3	do	413	19	56	369
Do	212	1	42	627	37	4, 5	do	413	19	56	369
Do	212	2	42	627	37	6	do	413	19	56	369
Do	212	3	42	627	37	7	do	413	19	56	369
Do	212	4	42	627	37	8	do	413	19	56	369
Do	212	5	42	628	37	9	do	413	19	56	369
Do	212	6	42	628	37	10	do	413	19	56	369
Do	212	7	42	628	37	11	do	413	19	56	369
Do	212	8	42	629	37	12	do	413	19	56	369
Do	212	9	42	629	10	633	do	413	19	56	369
Do	212	9	42	629	37	13	do	413	19	56	369
Do	212	10	42	630	37	14, 15, 16	do	413	19	56	369
Do	212	10			37	17, 18	do	413	19	56	369
Do	212	11	42	630	37	19	do	413	19	56	369
Do	212	12	42	631	37	20	do	413	19	56	369
Do	212	12			37	20a	do	413	19	56	369
Do	212	12	42	631	37	21	do	413	19	56	369
Do	212	13	42	631	37	22	do	413	19	56	369
Do	212	14	42	631	37	23	do	413	19	56	369
Do	212	15	42	632	37	24	do	413	19	56	369
Do	212	16	42	632	37	25	do	413	19	56	369
Do	212	17	42	632	37	26	do	413	19	56	369
Do	212	17	42	632	10	332	do	413	19	56	369
Do	212	17	42	632	10	386 note	do	413	19	56	369
Do	212	17	42	632	10	973a	do	413	19	56	369
Do	212	17	42	632	10	1012	do	413	19	56	369
Do	212	17	42	632	14	163	do	413	19	56	369
Do	212	17	42	632	14	166	do	413	19	56	369
Do	212	17	42	632	34	423 note	do	413	19	56	369
Do	212	17	42	632	34	423a	do	413	19	56	369
Do	212	18	42	632	37	27	do	413	19	56	369
Do	212	19	42	632	37	28	do	413	19	56	369
Do	212	20	42	632	10	292	do	413	19	56	369
Do	212	20	42	632	37	29	do	413	19	56	369
Do	212	21	42	633	37	30	do	413	19	56	369

[1] Repealed in part only.

Statutes repealed					U. S. C.		Repealed by act of—				
Date	Chapter	Section	Volume	Page	Title	Section	Date	Chapter	Chapter	Volume	Page
1922, June 10	212	21	42	633	34	351	1942, Aug. 7	551	2	56	743
Do	212	21	42	633	10	692 note	1942, June 16	413	19	56	369
Do	212	21	42	633	10	912	do	413	19	56	369
Do	212	21	42	633	34	351 note	do	413	19	56	369
Do	212	21	42	633	34	357 note	do	413	19	56	369
Do	212	21	42	633	34	865 note	do	413	19	56	369
Do	212	21	42	633	34	867 note	do	413	19	56	369
Do	212	21	42	633	34	911 note	do	413	19	56	369
Do	212	22	42	633	37	31	do	413	19	56	369
1922, Sept. 22	428	3	42	1048	5	735	1942, Jan. 24	16	5	56	16
Do	428	4	42	1048	5	736	do	16	5	56	16
1923, Jan. 3	22		42	1102	42	109	1928, May 29	901	(24)	45	986, 988
1923, Jan. 12	25	2	42	1130	37	11	1942, June 16	413	19	56	369
1923, Mar. 4	281	1	42	1507	37	23	do	413	19	56	369
1924, May 31	224	1	43	250	37	7	do	413	19	56	369
Do	224	3	43	251	37	17	do	413	19	56	369
Do	224	4	43	251	37	29	do	413	19	56	369
Do	224	5	43	251	37	30	do	413	19	56	369
Do	224	6	43	252	37	28	do	413	19	56	369
1925, Feb. 11	204	8	43	858	28	[1] 555	1942, Mar. 3	124	2	56	122
1926, Apr. 27	191		44	328	37	5	1942, June 16	413	19	56	369
1926, June 1	436		44	680	37	20, 21	do	413	19	56	369
1926, July 2	721	6	44	782	10	292	do	413	19	56	369
Do	721	6	44	782	37	29	do	413	19	56	369
1926, July 3	801	7	44	909	5	735, 736	1942, Jan. 24	16	5	56	16
1927, Jan. 22	50		44	1023	28	[1] 555	1942, Mar. 3	124	2	56	122
1928, Jan. 31	14	1	45	54	28	[1] 555	do	124	2	56	122
1928, May 23	715		45	719	37	1	1942, June 16	413	19	56	369
1928, May 26	787		45	774	37	26	do	413	19	56	369
1928, May 28	819		45	788	37	1	do	413	19	56	369
1928, May 29	885		45	975	37	20a	do	413	19	56	369
1929, Feb. 4	146	1, 3	45	1147	41	4a	1928, May 29	452		55	743
Do	146	1	45	1147	41	16	do	452		55	743
1929, Feb. 16	221	1	45	1187	37	5	do	413	19	56	369
Do	221	2	45	1187	37	11	do	413	19	56	369
Do	221	3	45	1187	37	14	do	413	19	56	369
1930, May 29	349	7	46	474	5	735, 736	1942, Jan. 24	16	5	56	16
1931, Mar. 2	361	1	46	1461	37	20	1942, June 16	413	19	56	369
1935, Feb. 22	18	13	49	33	15	715f	1942, June 22	436		56	381
1935, Apr. 15	71	1	49	156	34	842	1942, Aug. 4	547	15 (a)	56	739
Do	71	2	49	157	34	843	do	547	15 (a)	56	739
Do	71	3	49	157	34	844	do	547	15 (a)	56	739
Do	71	4	49	157	34	845	do	547	15 (a)	56	739
Do	71	5	49	157	34	846	do	547	15 (a)	56	739
Do	71	7	49	157	34	848	do	547	15 (a)	56	739

Date	Chapter	Title	Section	Volume	Page	Title	Section	Date	Chapter	Section	Volume	Page
1936, June 29	858	II	222			46	[1] 1128a	1942, Mar. 6	154		56	140
Do	858	X	1006			46	1256	1941, June 23	228		55	259
Do	858	X	1008			46	1258	do	228		55	259
Do	858	X	1009			46	1259	do	228		55	259

Date	Chapter	Section	Volume	Page	Title	Section	Date	Chapter	Section	Volume	Page
1938, June 23	600	45	52	967	46	1256, 1258, 1259	do	228		55	259
1939, Feb. 10	2	1700	53	189	26	1700	1941, Sept. 20	412	542 (d)	55	711
Do	2	2907	53	344	26	2907	1941, July 22	314	3	55	602
1939, June 13	205	2	53	819	34	849	1942, Aug. 4	547	15 (b)	56	739
Do	205	3	53	819	34	849a	do	547	15 (b)	56	739
Do	205	4	53	820	34	849b	do	547	15 (b)	56	739
Do	205	5	53	820	34	849c	do	547	15 (b)	56	739
Do	205	7	53	820	34	849e	do	547	15 (b)	56	739
Do	205	9	53	820	34	849g	do	547	15 (b)	56	739
Do	205	10	53	820	34	849h	do	547	15 (b)	56	739
Do	205	11	53	820	34	849i	do	547	15 (b)	56	739
Do	205	12 (a)	53	820	34	842	do	547	15 (b)	56	739
Do	205	12 (b)	53	821	34	844	do	547	15 (b)	56	739
Do	205	13	53	821	34	850	do	547	15 (b)	56	739
1939, June 23	243	1–8	53	854, 855	14	251–258	1941, Feb. 19	8	1	55	9
Do	243	9			14	259	do	8	1	55	9
1939, June 29	247	1	53	862	26	3403 (f)	1941, Sept. 20	412	544 (d)	55	712
Do	250		53	927	15	715f	1942, June 22	436		56	381
1939, Aug. 5	481	7	53	1220	44	357	1942, Mar. 13	179		56	170
1939, Nov. 4	2	2	54	4	22	442	1941, Nov. 17	473	1	55	
Do	2	3	54	7	22	443	do	473	1	55	
Do	2	6	54	7	22	446	do	473	2	55	
1940, Apr. 18	107	1	54	137	41	6ee	1940, Oct. 10	851	4	54	1111
1940, May 14	192		52	212	10	361b	1942, Dec. 4	674	1	56	1039
1940, June 6	257	8, 9	54	247, 248	14	254, 259	1941, Feb. 19	8	1	55	9
1940, June 25	419	202	54	520	26	143 (h)	1941, Sept. 20	412	107 (b)	55	695
Do	419	205	54	521	26	1200 (c)	do	412	301 (b)	55	703
Do	419	206	54	521	26	951	do	412	401 (b)	55	705
Do	419	207	54	521	26	1001 (d)	do	412	402 (c)	55	706
Do	419	209	54	522	26	3481 (b)	do	412	504	55	706
Do	419	209	54	522	26	3452	do	412	501	55	706
Do	419	209	54	522	26	3403 (f)	do	412	544 (d)	55	712
1940, June 29	447		54	690	46	[1] 1128a	1942, Mar. 6	154		56	140
1940, Aug. 27	694	6	54	865	34	849d–1	1942, Aug. 4	547	15 (c)	56	739
1940, Sept. 16	720	12	54	895	50 App.	[1] 312	1942, June 16	413	19	56	369
Do	720	12 (a), (b)	54	895	37	13a	do	413	19	56	369
Do	720	12 (a)	54	895	37	14a	do	413	19	56	369
Do	720	12 (c)	54	895	37	23	do	413	19	56	369

[1] Repealed in part only.

Statutes repealed					U. S. C.		Repealed by act of—						
Date	Chapter	Title	Section	Volume	Page	Title	Section	Date	Chapter	Title	Section	Volume	Page
1940, Oct. 8	756	I		54	968	5	216a, 469	1942, Apr. 28	217	IV	401	56	244
Do	757	II	201	54	976	26	711	1941, Sept. 20	412		202(c)(2)	55	701
Do	757	III	302	54	999	26	[1] 124	1942, Feb. 6	41			56	50
1940, Oct. 17	888		303	54	1183	50 App.	533	1942, Oct. 6	581		11	56	772
Do	888		500 (5)	54	1186	50 App.	560 (5)	do	581		14 (b)	56	776
1941, Jan. 31	3		1 3	55	4	26	[1] 124	1942, Feb. 6	41			56	50
1941, June 24	233		1	55	261	34	842	1942, Aug. 4	547		15 (d)	56	739
1941, June 25	252		1, 2	55	263	37	26	1942, June 16	413		19	56	369
1941, June 28	259		1	55	350	16	18e	1941, Sept. 20	412		541 (c)	55	710
1941, Aug. 18	362		8	55	627	50 App.	358	do	413		19	56	369
1941, Nov. 21	498			55	781	37	19	do	413		19	56	369
1942, Mar. 7	166		18	56	148	50 App.	1018	do	413		19	56	369
1942, Mar. 9	173		1	56	148	10	361b	1942, Dec. 1	674		1	56	1039
Do	173		2	56	149	10	901a	do	674		1	56	1039

[1] Repealed in part only.

TABLE IX.—STATUTES ELIMINATED

a. Revised Statutes

THIS TABLE SHOWS REVISED STATUTES SECTIONS APPEARING IN EARLIER EDITIONS OF UNITED STATES CODE WHICH HAVE BEEN ELIMINATED BECAUSE OBSOLETE, EXECUTED, SUPERSEDED, ETC.

R. S.	U. S. C.	
Section	Title	Section
5296	18	641

b. Statutes at Large

THIS TABLE SHOWS STATUTES AT LARGE SECTIONS APPEARING IN EARLIER EDITIONS OF UNITED STATES CODE WHICH HAVE BEEN ELIMINATED BECAUSE OBSOLETE, EXECUTED, SUPERSEDED, ETC.

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1901						
Feb. 2	192	36	31	757	10	334
1902						
July 1	1369	8	32	694	2	45
1916						
June 3	134	4b			10	756
Aug. 29	416	20	39	552	2	45
1918						
June 26	105	1	40	616	45	25
1926						
Mar. 6	94	1	41	507	37	4a
May 18	190	11	41	603	37	4a
Do	190	12	41	604	10	756
Do	190	12	41	604	14	130
Do	190	12	41	604	33	861a
Do	190	12	41	604	42	64
June 2	219	4	41	736	29	36

Statutes at Large						U. S. Code	
Date	Chap.	Subch.	Section	Vol.	Page	Title	Section
1920							
June 4	227	I	4	41	761	10	756

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1921						
June 10	18	305	42	24	5	209

Statutes at Large					U. S. Code	
Date	Chapter	Title	Volume	Page	Title	Section
1922						
June 30	253	I	42	749	10	362a

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1922						
Sept. 14	307	3	42	841	10	362a
1923						
Mar. 4	281	1	42	1507	10	366
Do	281	3	42	1508	10	362a
1925						
Mar. 3	462		43	1145	48	366

Statutes at Large					U. S. Code	
Date	Chapter	Title	Volume	Page	Title	Section
1926						
Apr. 15	126	1	44	259	10	748a

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1926						
May 10	279		44	496	10	334
May 11	288		44	531	10	362a
July 3	801	1	44	904	5	691a
1929						
Feb. 16	227		45	1198	7	231
Feb. 21	288		45	1254	14	130
Do	288		45	1254	37	8a
Do	288		45	1254	37	21a
1930						
May 27	341		46	402	7	231
May 29	349	1	46	468	5	691a
June 9	414	3	46	525	29	36
June 28	712	1	46	829	10	145a
1931						
Feb. 23	278		46	1252	7	231
1932						
July 7	443		47	620	7	231
1933						
Mar. 3	203		47	1441	7	231
1934						
Mar. 26	89		48	477	7	231
June 19	667		48	1122	48	1329, 1336g, 1336h

Statutes at Large					U. S. Code	
Date	Chapter	Title	Volume	Page	Title	Section
1935						
Apr. 9	54	I	49	125	37	9a, 10a

Statutes at Large						U. S. Code	
Date	Chap.	Title	Section	Vol.	Page	Title	Section
1935							
May 17	131	I	1	49	257	7	231

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1935						
May 24	142		49	289	48	101a
June 24	291	3	49	421	10	756b
Do	291	3	49	421	14	130a
Do	291	3	49	421	33	861c
Do	291	3	49	421	42	64b
1936						
June 4	489		49	1432	7	231
1937						
June 29	404		50	406	7	231

Date	Chapter	Title	Volume	Page	Title	Section
1938						
June 16	464	1	52	721	7	231
1939						
June 30	253	1	53	976	7	231

Statutes at Large					U. S. Code	
Date	Chapter	Section	Volume	Page	Title	Section
1939						
Feb. 10	2	1503, 1512	53	179, 180	45	266
1940						
June 25	421	1	54	557	7	231
June 29	499	4	54	692	18	641
Oct. 17	888	409	54	1185	[1] 50	549
Do	888	410	54	1185	[1] 50	550
Do	888	411	54	1185	[1] 50	551
Do	888	412	54	1185	[1] 50	552
Do	888	413	54	1186	[1] 50	553
Do	888	414	54	1186	[1] 50	554
Do	899		54	1205	37	19a
1941						
June 3	166		55	240	37	29b
July 1	267	1	55	432	7	231
Oct. 24	458	2	55	745	46	732 note

[1] Appendix.

TABLE X.—EXECUTIVE ACTS ELIMINATED

a. Executive Orders

THIS TABLE SHOWS EXECUTIVE ORDER SECTIONS APPEARING IN EARLIER EDITIONS OF UNITED STATES CODE WHICH HAVE BEEN ELIMINATED BECAUSE OBSOLETE, EXECUTED, SUPERSEDED, ETC.

Date	Number	Title	Section
1933			
June 10	6166	29	36

c. Reorganization Plans

THIS TABLE SHOWS REORGANIZATION PLAN SECTIONS APPEARING IN EARLIER EDITIONS OF UNITED STATES CODE WHICH HAVE BEEN ELIMINATED BECAUSE OBSOLETE, EXECUTED, SUPERSEDED, ETC.

Plan No. I, Statutes at Large			U. S. C.	
Section	Volume	Page	Title	Section
201, 204	53	1424	29	36

TABLE OF ACTS CITED BY POPULAR NAME

The references within the parentheses indicate the location, by title and section of the United States Code, of the Acts, or so much thereof as have been incorporated in the Code. Some of the Acts included in this list carry no Code reference, having been repealed, superseded, executed, or omitted for similar reasons.

Agricultural Adjustment Act of 1938
- May 26, 1941, ch. 133, 55 Stat. 203 (Title 7, §§ 1330, 1340)
- Dec. 26, 1941, ch. 636, 55 Stat. 872 (Title 7, §§ 1330 (12), 1340 (12))
- Jan. 31, 1942, ch. 32, 56 Stat. 41 (Title 7, § 1392)
- Feb. 6, 1942, ch. 44, §§ 1–3, 56 Stat. 51 (Title 7, §§ 1313 (h), 1334 (d), 1344 (j))
- Feb. 10, 1942, ch. 52, 56 Stat. 85 (Title 7, §§ 608c (6), 608c–1)
- Feb. 28, 1942, ch. 123, 56 Stat. 121 (Title 7, § 1312 (a))
- July 9, 1942, ch. 497, 56 Stat. 653 (Title 7, §§ 1358 (d), 1359 (b) (d), 1301 (b) (13) (B))

Air Raid Attack Act
- Jan. 27, 1942, ch. 20, 56 Stat. 19 (Title 50 App., §§ 741, 742)

Aircraft Prize Act
- June 24, 1941, ch. 232, 55 Stat. 261 (Title 32, §§ 1131, 1132)

Alien Visa Act
- June 20, 1941, ch. 209, 55 Stat. 252 (Title 22, §§ 228, 229)

Andrews Draft Act Amendment
- See Selective Training and Service Act of 1940

Anti-Inflation Act
- See Inflation Control Act

Anti-Kickback Act.
- June 13, 1934, ch. 482, §§ 1, 2, 48 Stat. 948 (Title 40, §§ 276b, 276c)

Armed Forces Absentee Voting Act
- See Soldier's Vote Act

Army Aviation Cadet Act
- June 3, 1941, ch. 165, 55 Stat. 239 (Title 10, §§ 291, 291d, 296a, 297, 297a, 299, 300a, 303, 304, 304a, 304b, 308a)
- June 3, 1941, ch. 167, 55 Stat. 241 (Title 10, § 298a–1)
- July 8, 1942, ch. 493, §§ 6, 7, 56 Stat. 649 (Title 10, §§ 304a, 308a)

Army Clothing-Equipage Act
- Feb. 13, 1941, ch. 6, 55 Stat. 7

Army-Navy Pay Act
- Mar. 7, 1942, ch. 166, 56 Stat. 143 (Title 5, §§ 691, 693 and notes, 715; Title 50 App., §§ 1001–1018)

Army Reorganization Acts
- May 28, 1941, ch. 134, 55 Stat. 206 (Title 50 App., § 702)
- May 31, 1941, ch. 157, 55 Stat. 236 (Title 41, prec. § 1 note)
- July 29, 1941, ch. 326, 55 Stat. 606 (Title 10, § 571 note)
- Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title III, § 301, 56 Stat. 177 (Title 41, note prec. § 1)

Army Reserve and Retired Personnel Service Law of 1940
- See National Guard Mobilization Act of 1940

Army Vitalization Act
- See Army Reorganization Acts

Atlantic Fisheries Act
- May 4, 1942, ch. 283, 56 Stat. 267

Aviation Pilots Act
- Nov. 5, 1941, ch. 468, 55 Stat. 759 (Title 34, §§ 841a–841g)

Bank Robbery Act
- May 18, 1934, ch. 304, §§ 1–4, 48 Stat. 783 (Title 12, §§ 588a–588d)
- Aug. 23, 1935, ch. 614, § 333, 49 Stat. 720 (Title 12, § 588a)
- Aug. 24, 1937, ch. 747, 50 Stat. 749 (Title 12, § 588b)
- June 29, 1940, ch. 455, 54 Stat. 695 (Title 12, § 588b)

Bankhead-Jones Farm Tenant Act
- July 28, 1942, ch. 531, 56 Stat. 725 (Title 7, § 1011)

Bankruptcy Acts
- June 22, 1942, ch. 434, 56 Stat. 377 (Title 11, § 404)
- Oct. 16, 1942, ch. 610, 56 Stat. 787 (Title 11, §§ 1200–1255)

Bituminous Coal Act of 1937
- Apr. 11, 1941, ch. 64, §§ 1 (a), 2, 55 Stat. 134 (Title 5, § 133t note; Title 15, §§ 829 note, 849, 852; Title 26, § 3527)

Bland Merchant Marine Emergency Act
- May 2, 1941, ch. 84, 55 Stat. 148 (Title 22, § 420; Title 46, §§ 1152, 1195, prec. § 1211, prec. § 1251 notes)

Bland Ship Requisitioning Act
- See Ship Seizure Bill

Book Postage Act
- June 30, 1942, ch. 459, 56 Stat. 462 (Title 39, § 293a–1)

Bulgarian Declaration of War
- June 5, 1942, ch. 323, 56 Stat. 307 (Title 50 App., note prec. § 1)

Canal Zone Code
- July 29, 1942, ch. 536, 56 Stat. 726 (Title 48, §§ 1371a, 1371a note, 1371d, 1371e, 1371j, 1371k)
- Oct. 1, 1942, ch. 574, 56 Stat. 763 (Title 48, §§ 1314f–1314i)

China Aid Act
- Feb. 7, 1942, ch. 47, 56 Stat. 82

China Appropriation Act
Feb. 12, 1942, ch. 71, 56 Stat. 89

Civil Activities National Defense Appropriation Act, 1941
Apr. 5, 1941, ch. 41, § 1, title III, 55 Stat. 129

Civil Aeronautics Act of 1938
May 16, 1942, ch. 318, § 4, 56 Stat. 300 (Title 49, §§ 492 (b), 643 (b))

Civil Service Retirement Acts
May 29, 1930, ch. 349, 46 Stat. 468–479 (Title 5, §§ 691, 693, 698, 706, 707, 709, 710, 711–715, 716 to 719–1, 720–725, 727–731, 733, 735, 736, 736b, 736c)
Jan. 24, 1942, ch. 16, 56 Stat. 13 (Title 5, §§ 691, 691 note, 693, 698 (b), 715, 718a, 718a note, 719, 724 (b), 733, 736 (b))

Civilian Pilot Training Act of 1939
July 24, 1942, ch. 522, 56 Stat. 704 (Title 49, § 752)

Classification Act of 1923
Aug. 1, 1942, ch. 543, 56 Stat. 733 (Title 5, §§ 673, 673 note, 678 note, 681 (d) (viii))

Coast Guard Auxiliary and Reserve Act of 1941
July 11, 1941, ch. 290, 55 Stat. 584 (Title 14, §§ 1, 35 (a), (b), (c), (d), 45, 48, 268, 302, 305, 306, 310; Title 33, §§ 721, 732; Title 39, §§ 134, 135; Title 40, § 207a–d notes; Title 41, prec. § 1 note)
June 6, 1942, ch. 385, 56 Stat. 329 (Title 14, §§ 267, 303, 306, 307, 310)
Oct. 26, 1942, ch. 628, 56 Stat. 990 (Title 14, §§ 262, 302, 307)
Nov. 23, 1942, ch. 639, 56 Stat. 1020 (Title 14, §§ 121c, 265, 301, 302, 306, 307, 310, 312, 381–388)

Coast Guard Cutter Act
July 15, 1941, ch. 302, 55 Stat. 597 (Title 14, prec. § 51 note)

Commercial Air Pilots Act
Apr. 29, 1942, ch. 266, 56 Stat. 265 (Title 49, § 481 note)

Corn and Wheat Marketing Quota Act of 1941
See Agricultural Adjustment Act of 1938

Davis-Bacon Act
Mar. 3, 1931, ch. 411, 46 Stat. 1494 (Title 40, § 276a)

Daylight Saving Act
See War Time Act

Defense Aid Supplemental Appropriation Act, 1941
Mar. 27, 1941, ch. 30, 55 Stat. 53

Defense Aid Supplemental Appropriation Act, 1942
Oct. 28, 1941, ch. 460, title I, 55 Stat. 745 (Title 22, §§ 421, 422)

Defense Amortization Act
See Internal Revenue Code

Defense Contract Bond Act
Apr. 29, 1941, ch. 81, 55 Stat. 147 (Title 40, § 270e)

Defense Entry and Departure Act
June 21, 1941, ch. 210, 55 Stat. 252 (Title 22, §§ 223, 225, 226, 226a, 226b)

Defense Highway Act of 1941
Nov. 19, 1941, ch. 474, 55 Stat. 765 (Title 23, §§ 101 and note, 102–117)
July 2, 1942, ch. 474, 56 Stat. 562 (Title 23, §§ 101a, 106)

Defense Housing Act of 1942
Jan. 21, 1942, ch. 14, 56 Stat. 11 (Title 42, §§ 1521, 1522, 1523, 1524, 1534, 1544, 1545, 1546, 1549, 1552)

Defense Housing Appropriation Act
Apr. 29, 1941, ch. 80, 55 Stat. 147 (Title 42, §§ 1521, 1523)
June 28, 1941, ch. 260, 55 Stat. 361 (Title 42, prec. § 1521, §§ 1521, 1523, 1531–1534, 1541, 1542–1551)

Defense Housing Insurance Act
See National Housing Act

Defense Patents Act
June 16, 1942, ch. 415, 56 Stat. 370 (Title 35, §§ 42, 42a notes)

Defense Public Works Act
See Defense Housing Appropriation Act

Defense Workers Housing Act
Oct. 1, 1942, ch. 572, 56 Stat. 763 (Title 42, § 1523)

Department of Agriculture Appropriation Act, 1942
July 1, 1941, ch. 267, 55 Stat. 408 (Title 5, §§ 520a, 543b, 547, 558a, 565; Title 7, §§ 204, 228a, 231, 367, 411b, 414, 415e, 419, 428, 612c note, 1007a; Title 12, § 1020n–1; Title 15, §§ 609*l*, 609m, 609n; Title 16, §§ 501a, 571a, 578a, 579, 580, 590h note, 590i–1; Title 21, § 129)
Dec. 22, 1941, ch. 611, 55 Stat. 850 (Title 16, § 590h note)

Department of Agriculture Appropriation Act, 1943
July 22, 1942, ch. 516, 56 Stat. 664 (Title 5, §§ 520a, 543b, 547, 552a, 558a, 565, 566; Title 7, note prec. § 141, §§ 204, 228a, 231 note, 367, 395, 411b, 414, 415e, 419, 428; Title 12, §§ 1020n–1, 1756a; Title 15, §§ 609s, 609t, 609u; Title 16, §§ 501a, 571a, 578a, 579, 580, 590i–1, 590h note; Title 21, § 129)

Department of Commerce Appropriation Act, 1942
June 28, 1941, ch. 258, title II, 55 Stat. 277 (Title 5, § 593; Title 15, §§ 319, 322; Title 33, § 851; Title 35, § 16; Title 41, § 6; Title 49, § 422a)

Department of Justice Appropriation Act, 1942
June 28, 1941, ch. 258, title III, 55 Stat. 289 (Title 5, §§ 299, 300, 301; Title 28, §§ 584a, 596; Title 41, § 6)

Department of Justice Appropriation Act, 1943
July 2, 1942, ch. 472, title II, 56 Stat. 481 (Title 5, §§ 299, 300, 300d, 301; Title 28, §§ 584a, 596, 604a; Title 41, § 6)

Department of Labor Appropriation Act, 1942
July 1, 1941, ch. 269, title I, 55 Stat. 466 (Title 42, § 704a)

Department of Labor Appropriation Act, 1943
July 2, 1942, ch. 475, title I, 56 Stat. 565 (Title 42, § 704a)

Department of State Appropriation Act, 1942
June 28, 1941, ch. 258, title I, 55 Stat. 265 (Title 5, §§ 153a, 274; Title 10, § 541; Title 22, §§ 130a, 130b, 136, 275 note, 276 note, 278b; Title 34, §§ 448a, 448b; Title 41, § 6a note; Title 49, § 231)

District of Columbia Appropriation Act, 1942
July 1, 1941, ch. 271, 55 Stat. 499 (Title 5, § 76; Title 10, § 914; Title 34, § 1000; Title 40, § 60a)

District of Columbia Appropriation Act, 1943
June 27, 1942, ch. 452, 56 Stat. 435 (Title 5, § 76; Title 10, § 914; Title 34, § 1000; Title 40, § 60a)

District of Columbia Blackout Act
Dec. 26, 1941, ch. 625, 55 Stat. 858

District of Columbia Income Tax Act
July 26, 1939, ch. 367, title II, 53 Stat. 1085

District of Columbia Revenue Act of 1937
Feb. 2, 1942, ch. 33, 52 Stat. 46

District of Columbia Revenue Act of 1939
July 26, 1939, ch. 367, 53 Stat. 1085
Feb. 2, 1942, ch. 33, 56 Stat. 42

Draft Act of 1942
See National Service Life Insurance Act of 1940 and Selective Training and Service Act of 1940

Emergency Cargo-Ship Construction Act
Feb. 6, 1941, ch. 5, 55 Stat. 5 (Title 46, §§ 1119a, 1119b, 1125a, 1214)

Emergency Copyright Act of 1941
Sept. 25, 1941, ch. 421, 55 Stat. 732 (Title 17, § 8)

Emergency Farm Mortgage Act of 1933
June 3, 1942, ch. 321, 56 Stat. 306 (Title 12, § 1016 (g))
June 27, 1942, ch. 449, § 2, 56 Stat. 392 (Title 12, § 1016 (i))

Emergency Price Control Act of 1942
Jan. 30, 1942, ch. 26, 56 Stat. 23 (Title 50 App., §§ 901–905, 921–926, 941–946)
Oct. 2, 1942, ch. 578, § 7, 56 Stat. 767 (Title 50 App., § 901 (b))

Emergency Relief Appropriation Act, fiscal year 1941
July 1, 1941, ch. 266, § 10 (a), 55 Stat. 401 (Title 15, §§ 721–728 note)

Emergency Relief Appropriation Act, fiscal year 1942
July 1, 1942, ch. 266, 55 Stat. 396 (Title 7, § 612c; Title 15, §§ 721–728 note)

Emergency Relief Appropriation Act, fiscal year 1943
July 2, 1942, ch. 479, 56 Stat. 634 (Title 15, §§ 721–728 note)

Employees' Compensation Commission Appropriation Act, 1942
July 1, 1941, ch. 269, title III, 55 Stat. 494

Employees' Compensation Commission Appropriation Act, 1943
July 2, 1942, ch. 475, title III, 56 Stat. 588

Employees' Liability Act
Aug. 11, 1939, ch. 685, 53 Stat. 1404 (Title 45, §§ 51, 54, 56, 60)

Expediting Acts (Trusts and Interstate Commerce)
Apr. 6, 1942, ch. 210, 56 Stat. 198 (Title 15, § 28. 28 note; Title 28, § 729; Title 49, § 44, 44 note)

Export Control Extension Act
See Army Reorganization Acts

Fair Labor Standards Act, 1938
Oct. 29, 1941, ch. 461, 55 Stat. 756 (Title 29, § 207 (b) (2))

Federal Alcohol Administration Act
Apr. 20, 1942, ch. 244, § 1 (h), 56 Stat. 219 (Title 27, § 205 (f) (2))

Federal Explosives Act
Nov. 24, 1942, ch. 641, 56 Stat. 1022 (Title 50, § 123)

Federal Farm Loan Act
June 27, 1942, ch. 449, § 1, 56 Stat. 391 (Title 12, § 771, par. 12)

Federal Register Act
Dec. 10, 1942, ch. 717, 56 Stat. 1045 (Title 44, §§ 311, 311 note, 311a)

Federal Reports Act of 1942
Dec. 24, 1942, ch. 811, 56 Stat. 1078 (Title 5, §§ 139–139f)

Federal Reserve Act
June 30, 1941, ch. 264, 55 Stat. 395 (Title 12, § 412)
Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title IV, § 401, 56 Stat. 180 (Title 12, § 355)
July 7, 1942, ch. 488, 56 Stat. 647 (Title 12, §§ 263 (a), 462b, 464)

Federal Security Agency Appropriation Act, 1942
July 1, 1941, ch. 269, title II, 55 Stat. 471 (Title 8, § 117; Title 15, §§ 721–728 note; Title 16, §§ 584f–1, 584n–1; Title 21, § 46a; Title 24, § 169; Title 42, §§ 64c, 68)

Federal Security Agency Appropriation Act, 1943
July 2, 1942, ch. 475, title II, 56 Stat. 569 (Title 8, § 117; Title 15, §§ 721–728 note; Title 16, §§ 584 note, 584n note; Title 24, § 169; Title 42, §§ 64c, 1602)

Fifth Supplemental National Defense Appropriation Act, 1941
Apr. 5, 1941, ch. 41, 55 Stat. 123
Mar. 5, 1942, ch. 141, 56 Stat. 128 (Title 22, § 412 note)

First Deficiency Appropriation Act, 1942
Feb. 21, 1942, ch. 108, 56 Stat. 98 (Title 39, § 321b note; Title 40, § 313)

First Supplemental National Defense Appropriation Act, 1942
Aug. 25, 1941, ch. 409, 55 Stat. 669 (Title 5, §§ 219a, 470, 471; Title 16, § 584f–1; Title 46, § 119a note)

First Supplemental National Defense Appropriation Act, 1943
July 25, 1942, ch. 524, title I, 56 Stat. 704 (Title 5, § 796 note; Title 31, §§ 215a, 529 note, 665 note, 761a; Title 41, §§ 6, 6a notes)

First War Powers Act of 1941
Dec. 18, 1941, ch. 593, 55 Stat. 838 (Title 12, § 95a; Title 50 App. prec. § 601, §§ 601–605, prec. § 611, § 611, prec. § 616, §§ 616–618, prec. § 621, §§ 621, 622)

Flight Officer Act
July 8, 1942, ch. 493, 1–5, 56 Stat 649 (Title 10, §§ 299a–299e)

Flood Control Act of 1936
Aug. 18, 1941, ch. 377, § 3, 55 Stat. 639 (Title 10, § 1026b; Title 33, § 702a–12)

Florida Canal-Pipe Line Act
July 23, 1942, ch. 520, 56 Stat. 703 (Title 15, note prec. § 715)

Food, Drug, and Cosmetic Act
Dec. 22, 1941, ch. 613, 55 Stat. 851 (Title 21, §§ 331 (i), 352 (k), 356 and note)

Foreign Accounts Bank Act
See Federal Reserve Act

Foreign Agents Registration Act of 1938
Apr. 29, 1942, ch. 263, § 1, 56 Stat. 248 (Title 22, §§ 611, 611 note, 612–621)

Glass Reserve Note Act
See Federal Reserve Act

Gold Reserve Act of 1934
June 30, 1941, ch. 265, 55 Stat. 395 (Title 31, §§ 821 (b) (2), 822a (c))

Guayule Rubber Act
Mar. 5, 1942, ch. 140, 56 Stat. 126 (Title 7, §§ 171–173)
Oct. 20, 1942, ch. 617, 56 Stat. 796 (Title 7, §§ 171, 172)

Hatch Political Activity Act
Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title VII, § 701, 56 Stat. 181 (Title 18, § 61h (a))
Oct. 24, 1942, ch. 620, 56 Stat. 986 (Title 18, § 61u)

Home Owners' Loan Act of 1933
Oct. 24, 1942, ch. 621, 56 Stat. 1463 (Title 12, § 1463)

Hop Marketing Act
See Agricultural Adjustment Act

Hungarian Declaration of War
June 5, 1942, ch. 324, 56 Stat. 307 (Title 50 App., note prec. § 1)

Immigration Acts
June 20, 1942, ch. 426, 56 Stat. 373 (Title 8, § 109)
Dec. 8, 1942, ch. 697, 56 Stat. 1044 (Title 8, § 155)

Independent Offices Appropriation Act, 1943
June 27, 1942, ch. 450, 56 Stat. 392 (Title 3, § 46; Title 5, §§ 636, 834; Title 15, §§ 721–728 note; Title 23, § 57; Title 36, §§ 121a, 122, 135; Title 38, §§ 11a–1, 11a–3; Title 42, § 1406c; Title 44, § 364; Title 46, § 1214 note; Title 49, § 305a)

Inflation Control Act
Oct. 2, 1942, ch. 578, 56 Stat. 765 (Title 15, §§ 713a–8, 713a–8 note; Title 50 App., §§ 901, 961–971)

Inter-American Coffee Agreement Act
Apr. 11, 1941, ch. 59, 55 Stat. 133 (Title 19, §§ 1355 and note, 1356)

Interior Department Appropriation Act, 1942
June 28, 1941, ch. 259, 55 Stat. 303 (Title 5, §§ 73c–2, 499; Title 16, §§ 14c, 18e, 590i–2, 752–754, 781i; Title 22, § 277f; Title 25, §§ 303, 387, 470a, 481, 561, 562; Title 41, § 6a; Title 43, §§ 8, 46, 90, 611; Title 48, § 1237a)

Interior Department Appropriation Act, 1943
July 2, 1942, ch. 473, 56 Stat. 506 (Title 5, §§ 73c–2, 499; Title 16, §§ 590i–2, 752–754; Title 25, §§ 303, 387, 481, 561, 562; Title 43, §§ 8, 46, 90, 611; Title 48, §§ 48 note, 1237a)

Internal Revenue Code
Jan. 31, 1941, ch. 3, 55 Stat. 4 (Title 26, §§ 124 note, 124 (f) (1), (3), 124 (i))
Oct. 30, 1941, ch. 464, 55 Stat. 757 (Title 26, § 124 (f) (1) (3), (i), 124 note)
Jan. 24, 1942, ch. 17, 56 Stat. 17 (Title 26, § 2883); Mar. 27, 1942, ch. 200, 56 Stat. 187 (Title 26, § 2883)
Apr. 8, 1942, ch. 227, § 14, 56 Stat. 209 (Title 26, § 1532 (d), 1532 note)
Apr. 20, 1942, ch. 244, § 1 (a)–(g), 56 Stat. 218 (Title 26, §§ 2825, 3030 (a) (2), 3031 (a), 3032 (c), 3036 (c), 3038 (a), 3045)
July 23, 1942, ch. 521, 56 Stat. 703 (Title 26, § 1700 (a) (1))
Sept. 29, 1942, ch. 569, 56 Stat. 762 (Title 26, § 1203 (b))
Oct. 21, 1942, ch. 619, 56 Stat. 798 (Title 26 amended generally, see Revenue Acts)

Interstate Commerce Act
Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title I, §§ 101–103, 56 Stat. 176 (Title 49, §§ 304, 310a, 911)
May 16, 1942, ch. 318, §§ 1–3, 5, 6, 56 Stat. 284 (Title 49, §§ 23, 302 (c), 319, 1001–1022)

Interstate Meat Packing Law
June 10, 1942, ch. 403, 56 Stat. 351 (Title 21, § 71 note)

Judicial Code
Mar. 6, 1942, ch. 153, 56 Stat. 139 (Title 28, § 150 (b), (d), (e))
May 9, 1942, ch. 295, § 2, 56 Stat. 271 (Title 28, § 225)
July 7, 1942, ch. 489, 56 Stat. 648 (Title 28, § 1 and note)

Judiciary Appropriation Act, 1942
June 28, 1941, ch. 258, title IV, 55 Stat. 298 (Title 18, §§ 726–1, 726a; Title 28, §§ 5b, 374b, 530; Title 41, § 6)

Judiciary Establishment Appropriation Act, 1943
July 2, 1942, ch. 472, title IV, 56 Stat. 503 (Title 18, §§ 726a, 726–1; Title 28, §§ 5b, 374b, 530; Title 41, § 6)

Kickback Racket Act.
See Anti-Kickback Act

Labor-Federal Security Appropriation Act, 1942
July 1, 1941, ch. 269, 55 Stat. 466 (Title 8, § 117; Title 15, §§ 721–728 note; Title 16, §§ 584f–1, 584n–1; Title 21, § 46a; Title 24, § 169; Title 42, §§ 64c, 68, 704a)

Labor-Federal Security Appropriation Act, 1943
July 2, 1942, ch. 475, titles I–VII, 56 Stat. 565 (Title 8, § 117; Title 15, §§ 721–728 note; Title 16, §§ 584 note, 584n note; Title 24, § 169; Title 42, §§ 64c, 704a, 1602)

Legislative Branch Appropriation Act, 1942
July 1, 1941, ch. 268, 55 Stat. 446 (Title 2, §§ 42a, 46a, 60a, 60f, 117a; Title 40, §§ 164a, 174b, 206, 213a; Title 44, § 120)

Legislative Branch Appropriation Act, 1943
June 8, 1942, ch. 396, 56 Stat. 330 (Title 2, §§ 60a, 60a note, 60f, 75a, 117a; Title 40, §§ 164a, 174c–174e, 206, 213a; Title 41, § 6 (c) (4a); Title 44, §§ 120, 212 note)

Marine War-Risk Insurance Act
See Merchant Marine Act, 1936

Maritime Labor Board Act
See Merchant Marine Act

Marketing Quotas Act
See Agricultural Adjustment Act of 1938

Merchant Marine Act, 1936
June 23, 1941, ch. 228, §§ 1–3, 55 Stat. 259 (Title 46, §§ 1254, 1262)
Mar. 6, 1942, ch. 154, 56 Stat. 140 (Title 46, §§ 1128a, 1128g note)
Mar. 14, 1942, ch. 186, 56 Stat. 171 (Title 46, § 1127)
Apr. 11, 1942, ch. 240, 56 Stat. 214 (Title 46, §§ 1128–1128g)

Merchant Marine Emergency Act
June 16, 1942, ch. 416, 56 Stat. 370 (Title 22, § 420 note; Title 40, § 326 note; Title 46, prec. § 1101 note, §§ 1152, 1160, 1194, 1195 notes, prec. § 1251 note)

Merchant Ship Priorities Act
July 14, 1941, ch. 297, 55 Stat. 591 (Title 46, prec. § 1101 note)

Midshipmen Increase Act
Jan. 30, 1941, ch. 2, §§ 2, 3, 55 Stat. 3 (Title 34, §§ 855f, 1032, 1032a)

Military Appropriation Act, 1941, Title VI
Apr. 5, 1941, ch. 41, § 1, title I, 55 Stat. 123

Military Appropriation Act, 1942
June 30, 1941, 6:20 p. m., E. S. T., ch. 262, 55 Stat. 366 (Title 10, §§ 187, 310 note, 535, 727, 918, 1161a, 1431, 1460; Title 31, §§ 223, 224, 493a, 650a; Title 32, §§ 42, 44, 47–1, 51; Title 38, § 461; Title 40, § 269a; Title 41, prec. § 1 note)
Aug. 25, 1941, ch. 409, title I, 55 Stat. 669
Dec. 17, 1941, ch. 591, title I, 55 Stat. 810 (Title 5, § 222; Title 22, § 412 note)

Military Appropriation Act, 1942, Title V
Mar. 5, 1942, ch. 141, title I, 56 Stat. 128

Military Appropriation Act, 1942, Title VI
Apr. 28, 1942, ch. 247, title I, 56 Stat. 226 (Title 5, § 189b; Title 37, § 20 note)

Military Appropriation Act, 1943
July 2, 1942, ch. 477, §§ 1, 14, 56 Stat. 612 (Title 5, § 222; Title 10, §§ 187, 291c–1, 657, 665, 803 note, 918, 1161a, 1431, 1460; Title 31, §§ 223, 224, 493a, 650a; Title 37, § 112a; Title 38, § 461)

Milk Importation Act
See Import Milk Act

Monroe Doctrine Act
Apr. 10, 1941, ch. 49, 55 Stat. 133 (Title 22, § 504, 504 note)

Mosquito Craft Base Act
June 24, 1941, ch. 234, 55 Stat. 262

Municipal Compositions Act
See Bankruptcy Acts

National Archives Trust Fund Board Act
July 9, 1941, ch. 284, 55 Stat. 581 (Title 44, §§ 300aa, 300bb, 300cc, 300dd, 300ee, 300ff, 300gg, 300hh, 300ii, 300jj)

National Cattle Theft Act
Aug. 18, 1941, ch. 366 55 Stat. 631 (Title 18, §§ 419a–419d)

National Defense Act of June 3, 1916
Aug. 18, 1941, ch. 363, 55 Stat. 628 (Title 32, § 194)
May 14, 1942, ch. 312, § 18, 56 Stat. 282 (Title 10, § 1393)
June 6, 1942, ch. 382, 56 Stat. 328 (Title 10, § 1393)
Oct. 1, 1942, ch. 570, 56 Stat. 762 (Title 32, § 194)

National Defense Emergency Appropriation Act
Dec. 23, 1941, ch. 621, 55 Stat. 855 (Title 16, § 584n note; Title 42, § 1523 note)

National Defense Housing Act
Oct. 14, 1940, ch. 862, 54 Stat. 1125 (Title 42, §§ 1521–1551)
Apr. 29, 1941, ch. 80, 55 Stat. 147 (Title 42, §§ 1521, 1523)
June 28, 1941, ch. 260, 55 Stat. 361 (Title 42, §§ 1521, 1523, 1531–1534, 1541–1551)

National Defense Patents Act
Aug. 21, 1941, ch. 393, 55 Stat. 657 (Title 35, §§ 42a, 42b, 42c, 42d, 42e, 42f)

National Defense Ship Radio Act
Dec. 17, 1941, ch. 588, 55 Stat. 808 (Title 47, § 353 note)

National Guard Mobilization Act of 1940
July 28, 1942, ch. 529, § 1, 56 Stat. 723 (Title 50 App. § 403 (a))

National Housing Act
June 28, 1941, ch. 261, 55 Stat. 364 (Title 12, §§ 1702, 1703 (a)–1703 (c), 1703 (f), 1706b, 1709 (a), 1710 (a), 1731 (d))
Sept. 2, 1941, ch. 410, 55 Stat. 686 (Title 12, § 1738 (a))
May 26, 1942, ch. 319, 56 Stat. 301 (Title 12, § 1701b et seq.)

National Housing Act Amendments of 1942
May 26, 1942, ch. 319, 56 Stat. 301 (Title 12, § 1701b)

National Labor Relations Board Appropriation Act, 1942
July 1, 1941, ch. 269, title IV, 55 Stat. 495

National Labor Relations Board Appropriation Act, 1943
July 2, 1942, ch. 475, title IV, 56 Stat. 590

National Mediation Board Appropriation Act, 1942
July 1, 1941, ch. 269, title V, 55 Stat. 495

National Mediation Board Appropriation Act, 1943
July 2, 1942, ch. 475, title V, 56 Stat. 590

National Service Life Insurance Act of 1940
Dec. 20, 1941, ch. 602, § 10, 55 Stat. 844 (Title 38, § 802 (d))
Feb. 11, 1942, ch. 69, 56 Stat. 88 (Title 38, § 502 (m))
July 11, 1942, ch. 504, 56 Stat. 657 (Title 38, §§ 801 (f), 802 (d), (g), (h), (n), 817)

National Youth Administration Appropriation Act, 1942
July 1, 1941, ch. 269, title II, 55 Stat. 471 (Title 15, §§ 721–728 note)

National Youth Administration Appropriation Act, 1943
July 2, 1942, ch. 475, title II, 56 Stat. 569 (Title 15, §§ 721–728 note)

Nationality Act of 1940
Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title X, § 1001, 56 Stat. 182 (Title 8, §§ 1001–1005)
Apr. 2, 1942, ch. 208, 56 Stat. 198 (Title 8, § 723)
Oct. 9, 1942, ch. 585, 56 Stat. 779 (Title 8, § 809)
Dec. 7, 1942, ch. 690, 56 Stat. 1041 (Title 8, § 723a)
Dec. 8, 1942, ch. 696, 56 Stat. 1043 (Title 8, § 806)
Dec. 24, 1942, ch. 819, 56 Stat. 1085 (Title 8, § 806)

Nationality Act of 1941
Oct. 16, 1941, ch. 446, 55 Stat. 743 (Title 8, § 809)

Natural Gas Act
Feb. 7, 1942, ch. 49, 56 Stat. 83 (Title 15, § 717f)

Naval Academy Act
June 3, 1941, ch. 162, 55 Stat. 238 (Title 34, § 1054 note)

Naval Air Station Act
Aug. 16, 1941, ch. 359, 55 Stat. 624

Naval Appropriation Act for the fiscal year 1941, Title VII
Apr. 5, 1941, ch. 41, § 1, title II, 55 Stat. 128

Naval Appropriation Act for the fiscal year 1941, Title VIII
July 3, 1941, ch. 273, title I, 55 Stat. 541

Naval Appropriation Act, 1942, Title II
July 3, 1941, ch. 273, title I, 55 Stat. 541

Naval Appropriation Act for the fiscal year 1942, Title III
Aug. 25, 1941, ch. 409, title II, 55 Stat. 670

Naval Appropriation Act, 1942, Title IV
Oct. 28, 1941, ch. 460, title II, 55 Stat. 747

Naval Appropriation Act for the fiscal year 1942, Title V
Dec. 17, 1941, ch. 591, title II, 55 Stat. 816 (Title 34, §§ 498c–4, 498c–5, 498c–5 note)

Naval Appropriation Act, 1942, Title VI
Feb. 7, 1942, ch. 46, title II, § 204, 56 Stat. 78

Naval Appropriation Act, 1942, Title VII
Apr. 28, 1942, ch. 247, title II, 56 Stat. 233 (Title 22, § 412 note)

Naval Appropriation Act 1942, Title VIII
June 23, 1942, ch. 444, § 1, 56 Stat. 389 (Title 14, §§ 34a, 132a, 137; Title 34, § 498–4 note; Title 50 App., § 1002 note)

Naval Appropriation Act, 1943
Feb. 7, 1942, ch. 46, title I, 56 Stat. 54 (Title 5, § 457a; Title 14, § 134; Title 31, § 495a; Title 34, note prec. § 381, §§ 450b, 580a; Title 37, § 20 note)

Naval Appropriation Act, 1943, Title II
June 23, 1942, ch. 444, § 1, 56 Stat. 389 (Title 14, §§ 34a, 132a, 137; Title 34, § 498–4 note; Title 50 App., § 1002 note)

Naval Appropriation Act, 1943, Title III
Oct. 26, 1942, ch. 629, title I, 56 Stat. 990 (Title 22, § 412 note; Title 34, § 450c; Title 37, § 118a)

Naval Auxiliary Vessel Act
May 24, 1941, ch. 131, 55 Stat. 197 (Title 34, § 498c–4)

Naval Aviation Cadet Act of 1942
Aug. 4, 1942, ch. 547, 56 Stat. 737 (Title 34, §§ 841a note, 841h, 850a, 850a note, 850b–850m, 853c, 853e, 855d)

Naval Expansion Act of 1942
July 9, 1942, ch. 503, 56 Stat. 655 (Title 34, §§ 498–5, 498a–5, 498c–3 note, 498c–7, 498c–8)

Naval Expansion Acts
Dec. 23, 1941, ch. 619 55 Stat. 853 (Title 34, §§ 498–3, 498a–3)

Naval Facilities Act
July 29, 1941, ch. 328, 55 Stat. 608

Naval Plant-Protection Force Act
Aug. 11, 1941, ch. 352, 55 Stat. 616

Naval Public Works Act
Aug. 6, 1942, ch. 549, 56 Stat. 742

Naval Reserve Act of 1938
Jan. 30, 1941, ch. 2, §§ 2, 3, 55 Stat. 3 (Title 34, §§ 855f, 1032, 1032a)
May 4, 1942, ch. 282, § 2, 56 Stat. 266 (Title 34, § 855*o*)
July 30, 1942, ch. 538, 56 Stat. 730 (Title 34, §§ 857–857g)
Aug. 4, 1942, ch. 547, § 15 (e)–(g), 56 Stat. 739 (Title 34, §§ 853c, 853e, 855d)

Naval Ship Alteration Act
Jan. 29, 1941, ch. 1, 55 Stat. 3 (Title 34, § 487)

Naval Special Duty Act
July 17, 1941, ch. 304, 55 Stat. 598 (Title 34, § 212a)

Navy Enlisted Strength Act
Apr. 22, 1941, ch. 74, 55 Stat. 145 (Title 34, §§ 2, 151, 152, 691)

Navy Enlistment Acts
Aug. 18, 1941, ch. 364, 55 Stat 629 (Title 14, § 35a; Title 34, §§ 181, 181a, 201a, 692, 692a; Title 37, § 16a)
Dec. 13, 1941, ch. 570, 55 Stat. 799 (Title 14, § 35c; Title 34, §§ 186, 201b)

Navy Local Defense Ship Act
Nov. 21, 1941, ch. 502, 55 Stat. 782 (Title 34, §§ 498c–5, 498c–5 note)

Navy-Marine Advancement Act
Feb. 23, 1942, ch. 110, 56 Stat. 120 (Title 34, § 399h)

Navy-Marine Corps Enlisted Strength Act
Jan. 12, 1942, ch. 1, 56 Stat. 3 (Title 34, §§ 151, 691)

Navy Ordnance Act
Mar. 17, 1942, ch. 187, 56 Stat. 172

Navy Public Works Act
Mar. 23, 1941, 11 a. m., ch. 25, 55 Stat. 47
Mar. 23, 1941, 12 noon, ch. 26, 55 Stat. 49 (Title 40, § 276a–7)
July 14, 1941, ch. 298, 55 Stat. 592
Aug. 21, 1941, ch. 395, 55 Stat. 658 (Title 40, § 276a–7; Title 41, prec. § 1 note)
Feb. 6, 1942, ch. 43, § 3, 56 Stat. 51 (Title 34, § 557)
Apr. 28, 1942, ch. 250, 56 Stat. 248

Navy Shipbuilding and Repair Act
Jan. 29, 1942, ch. 25, 56 Stat. 23

Navy Shipbuilding Facilities Act
Jan. 31, 1941, ch. 4, 55 Stat. 5 (Title 34, § 498c–3 note)

Navy Shipbuilding Program Act
Feb. 6, 1942, ch. 45, 56 Stat. 53 (Title 34, § 498c–6 and note)

Navy Warship Construction Act
See Naval Expansion Acts

Neutrality Acts
Nov. 17, 1941, 4:30 p. m., E. S. T., ch. 473, 55 Stat. 764 (Title 22, § 446 note)
Feb. 21, 1942, ch. 104, 56 Stat. 95 (Title 22, § 447(e))

Office of Government Reports Act
June 9, 1941, ch. 189, 55 Stat. 247 (Title 3, § 34)

Opium Poppy Control Act of 1942
Dec. 11, 1942, ch. 720, 56 Stat. 1045 (Title 21, § 188 et seq.)

Organic Act of Alaska
Nov. 13, 1942, ch. 637, 56 Stat. 1016 (Title 48, §§ 67–72, 75, 87)

Packers and Stockyards Act
June 19, 1942, ch. 421, 56 Stat. 372 (Title 7, § 217a)

Pan-American Naval Academy Act
July 14, 1941, ch. 292, 55 Stat. 589 (Title 34, § 1036–1)

Parity Act
See Soil Conservation and Domestic Allotment Act
Dec. 2, 1942, ch. 669, 56 Stat. 1037 (Title 37, §§ 101, 103, 103a)

Pay Readjustment Act of 1942
June 16, 1942, ch. 413, 56 Stat. 359 (Title 37, §§ 101–120)
Dec. 2, 1942, ch. 669, 56 Stat. 1037 (Title 37, §§ 101, 103, 103a)

Perishable Agricultural Commodities Act, 1930
Apr. 6, 1942, ch. 211, 56 Stat. 200 (Title 7, § 499b (4))

Petroleum Pipe Line Act
July 30, 1941, ch. 333, 55 Stat. 610 (Title 15, prec. § 715 note)

Post Office Department Appropriation Act, 1942
May 31, 1941, ch. 156, title II, § 1, 55 Stat. 227 (Title 39, §§ 9, 137, 805, 809a; Title 40, § 284)

Post Office Department Appropriation Act, 1943
Mar. 10, 1942, ch. 178, title II, § 1, 56 Stat. 163 (Title 39, §§ 9, 137, 805, 809a; Title 40, § 284)

Price Control Act of 1942
See Emergency Price Control Act of 1942

Property Requisitioning Act
Oct. 16, 1941, ch. 445, 55 Stat. 742 (Title 50 App., §§ 721–724)
Mar. 27, 1942, 3 p. m., E. W. T., ch. 199, title VI, §§ 601, 602, 56 Stat. 181 (Title 50 App., § 721)

Public Debt Act of 1941
Mar. 28, 1942, ch. 205, § 6, 56 Stat. 190 (Title 31, § 742a)

Public Debt Act of 1942
Mar. 28, 1942, ch. 205, 56 Stat. 189 (Title 31, §§ 742a, 754a, 754b, 757b; Title 39, § 756a)

Railroad Retirement Act of 1937
Apr. 8, 1942, ch. 227, §§ 1–13, 56 Stat. 204 (Title 45, §§ 215–228 note, 228a, 228a note, 228e, 228e note, 228c–1, 228c–1 note, 228s, 228s note)

Railroad Retirement Board Appropriation Act, 1942
July 1, 1941, ch. 269, title VI, 55 Stat. 496

Railroad Retirement Board Appropriation Act, 1943
July 2, 1942, ch. 475, title VI, 56 Stat. 590

Railroad Unemployment Insurance Act
Apr. 8, 1942, ch. 227, § 15, 56 Stat. 210 (Title 45, § 351 (e), 351 note)
June 30, 1942, ch. 463, 56 Stat. 465 (Title 45, § 363 (c))

Rankin Veterans Pension Act
June 10, 1942, ch. 402, 56 Stat. 350 (Title 38, ch. 12 note)

Reconstruction Finance Corporation Act
June 10, 1941, ch. 190, 55 Stat. 248 (Title 15, §§ 605k–1, 606b, 609*o*, 610, 710–712 notes)
June 11, 1942, ch. 404, § 9, 56 Stat. 355 (Title 15, § 606b)

Removal of Restrictions on Service Act
Dec. 13, 1941, ch. 571, 55 Stat. 799 (Title 10, § 2; Title 50 App., §§ 731, 732, 733)

Renegotiation of War Contracts
Apr. 28, 1942, ch. 247, title IV, § 403, 56 Stat. 245 (Title 50 App., § 1191)

Revenue Acts
Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, 55 Stat. 687 (Title 16, §§ 18e, 407d; Title 26, §§ 4, 11, 12, 13, 14, 15, 23, 25, 42, 51, 55, 102, 104, 117, 142, 143, 144, 147, 211, 214, 231, 251, 261, 262, 362, 363, 373, prec. § 400, 400–404, 500, 600, 602, 710, 711, 714, 718, 722, 731 note, 935, prec. § 951, 951, 1001, 1200, 1202, 1203, 1250, 1650, 1700, 1701, 1710, 1712, 1715, 1716, 1800, 1801, 1802, 1804, 1806, 1807, 1850, 2000, 2004 prec. § 2400, 2400–2411, 2483, 2700, 2800, 2887, 3030, 3150, 3190, 3192, 3250, prec. § 3267, 3267, prec. § 3268, 3268, 3400, 3401, 3403, 3404, 3405, 3406, 3407, 3409, 3411, 3412, 3413, 3440, 3441, 3442, 3443, 3444, 3452, 3453, 3460, 3465, 3466, prec. § 3469, 3469, prec. § 3470, 3471, 3472, 3481, 3482, prec. § 3540, 3540)
Oct. 21, 1942, 4:30 p. m., E. W. T., ch. 619, 56 Stat. 798 (Title 7, §§ 644, 648; Title 15, § 80a–3; Title 26, §§ 3, 4, 11–15, 22–28, 34, 35, 42, 43, 47, 48, 51, 52, 56, 101–103, 107–109, 112–117, 119, 122–128, 131, 141–145, 147, 152, 162–165, 169, 171, 172, 182–184, 190, 201–204, 207, 208, 211, 214, 219, 231, 238, 251, 264, 272, 291, 322, 336, 337, 361–363, 371–373, 393, 394, 400, 401, 404, 450–456, 465–470, 475, 476, 500, 501, 504–506, 600–602, 605, 710–714, 718–725, 727, 729–732, 734–736, 740–743, 750–752, 760, 761, 780–783, 811–813, 826, 827, 861, 864, 871, 900, 912, 935, 1000, 1003, 1004, 1012, 1027, 1030, 1100, 1101, 1200, 1202, 1203, 1400, 1410, 1700, 1801, 1802, 1804, 1808, 1809, 2000, 2100, 2112, 2197, 2380–2390, 2400, 2402, 2405, 2477, 2800, 2887, 3030, 3125, 3150, 3193, 3215–3217, 3250, 3267, 3404–3406, 3413, 3441, 3460, 3465, 3469, 3471, 3475, 3481, 3672, 3771, 3772, 3797, 3804–3806, 5012; Title 41, prec. § 1 note; Title 50 App., §§ 527, 573 note, 1013 note)

Reynolds Aviation Training Act
See Army Aviation Cadet Act

R. F. C. Lending Act
June 5, 1942, ch. 352, 56 Stat. 326 (Title 15, § 609r)

R. F. C. Lending Authority Act
Oct. 23, 1941, ch. 454, 55 Stat. 744 (Title 15, § 609p)

Rivers and Harbors Act
Aug. 18, 1941, ch. 377, 55 Stat. 638 (Title 10, § 1026b; Title 33, §§ 701b, 701b–2, 701c note, 701c–2, 701c–3, 701f note, 701f–1 note, 701g, 701j note, 701m, 701n, 702a–1¾, 702a–12)

Rumanian Declaration of War
June 5, 1942, ch. 325, 56 Stat. 307 (Title 50 App., note prec. § 1)

Sea Food Inspection Act
Aug. 27, 1935, ch. 739, 49 Stat. 871 (Title 21, § 372a)

Second Defense Aid Supplemental Appropriation Act, 1942
Mar. 5, 1942, ch. 141, title III, 56 Stat. 130 (Title 22, § 412 note)

Second Deficiency Appropriation Act, 1941
July 3, 1941, ch. 273, 55 Stat. 541

Second Deficiency Appropriation Act, 1942
July 2, 1942, ch. 476, 56 Stat. 597 (Title 7, §§ 174, 175)

Second Liberty Bond Act
Mar. 28, 1942, ch. 205, §§ 2–4, 56 Stat. 189 (Title 31, §§ 754a, 754b, 757b)

Second Revenue Act of 1940
Feb. 11, 1942, ch. 69, 56 Stat. 88 (Title 38, § 502 (m))

Second Supplemental National Defense Appropriation Act, 1941
Oct. 26, 1942, ch. 629, title II, § 202, 56 Stat. 1005 (Title 39, § 321b)

Second Supplemental National Defense Appropriation Act, 1942
Oct. 28, 1941, ch. 460, 55 Stat. 745 (Title 2, § 60a note; Title 10, § 576a; Title 22, §§ 421, 422)

Second Supplemental National Defense Appropriation Act, 1943
Oct. 26, 1942, ch. 629, 56 Stat. 990 (Title 7, § 171 note; Title 22, § 412 notes; Title 26, note prec. § 3600; Title 31, § 665 note; Title 34, § 450c; Title 39, § 321b note; Title 40, §§ 101 note, 317; Title 44, § 365)

Second War Powers Act, 1942
Mar. 27, 1942, 3 p. m., E.W.T., ch. 199, 56 Stat. 176 (Title 8, prec. § 1001, 1001–1005; Title 12, § 355; Title 18, § 61h; Title 41, prec. § 1 note; Title 49, §§ 304, 310a, 911; Title 50, § 171 note; Title 50 App., prec. § 631, 631–631b, prec. § 632, 632, prec. § 633, 633, prec. § 634, 634, prec. § 635, 635, prec. § 636, 636, 636a, prec. § 637, 637, prec. § 638, 638, prec. § 639, 639, prec. § 640, 640, prec. § 641, 641–641e, prec. § 642, 642–642e, prec. § 643, 643–643c, prec. § 644, 644–644b, prec. § 645, 645, 645a, 721)

Secrecy of Military Information Act
Jan. 26, 1942, ch. 19, 56 Stat. 19 (Title 22, § 452 (h))

Selective Training and Service Act of 1940
May 29, 1941, ch. 155, 55 Stat. 211 (Title 50 App., § 305 (b))
Dec. 20, 1941, ch. 602, §§ 1–9, 55 Stat. 844 (Title 50 App., §§ 302, 303 (a) and note, 304 (a), 305 (a), 305 (c) (1), 305 (e) (1), 305 (e) (2), 315 (a))
Mar. 28, 1942, ch. 206, 56 Stat. 190 (Title 50 App., § 312 (a))
June 23, 1942, ch. 443, title II, 56 Stat. 386 (Title 50 App., § 305 (e) (1), 315 (c))
July 28, 1942, ch. 529, § 2, 56 Stat. 724 (Title 50 App., § 308 (a))
Nov. 13, 1942, ch. 638, 56 Stat. 1018 (Title 50 App., §§ 303, 305, 315)

Service Extension Act of 1941
Aug. 18, 1941, ch. 362, 55 Stat. 626 (Title 50 App., §§ 303, 351–362, 401)

Service Flag and Button
Oct. 17, 1942, ch. 615, 56 Stat. 796 (Title 36, §§ 179–182)

Servicemen's Dependents Allowance Act of 1942
June 23, 1942, ch. 443, 56 Stat. 381 (Title 37, §§ 201–220; Title 50 App., §§ 305 (e) (1), 315 (c))
Aug. 20, 1942, ch. 554, 56 Stat. 747 (Title 37, § 207)

Settlement of Mexican Claims Act of 1942
Dec. 18, 1942, ch. 766, 56 Stat. 1058 (Title 22, §§ 661–672)

Seventh Supplemental National Defense Appropriation Act, 1942
June 23, 1942, ch. 444, 56 Stat. 389 (Title 14, §§ 34a, 132a, 137; Title 34, § 498–4 note; Title 50 App., § 1002 note)

Sheppard Air Corps Cadet Act
See Army Aviation Cadet Act

Sheppard Parachute Troops Act
June 3, 1941, ch. 166, 55 Stat. 240 (Title 37, § 29b)

Ship Load Line Act
July 3, 1941, ch. 276, 55 Stat. 578 (Title 46, § 88a)

Ship Seizure Bill
June 6, 1941, 11 a. m., E. S. T., ch. 174, 55 Stat. 242 (Title 46, note prec. § 1101)

Sixth Supplemental National Defense Appropriation Act, 1942
Apr. 28, 1942, ch. 247, 56 Stat. 226 (Title 5, §§ 189b, 216a, 219a, 469, 470; Title 7, § 174; Title 22, § 412 note; Title 31, §§ 16, 82f; Title 37, § 20 note; Title 41 note prec. § 1; Title 42, § 1602)
Oct. 26, 1942, ch. 629, title II, § 201, 56 Stat. 1005

Small Business Mobilization Law
June 11, 1942, ch. 404, 56 Stat. 351 (Title 50 App., §§ 1101–1112)

Soil Conservation and Domestic Allotment Act
Dec. 26, 1941, ch. 626, 55 Stat. 860 (Title 7, §§ 1330 (10), 1340 (10); Title 16, § 590h (a))
Feb. 6, 1942, ch. 44, § 4, 56 Stat 53 (Title 16 § 590h (c) (2))
Sept. 29, 1942, ch. 568, 56 Stat. 761 (Title 16, § 590h (e))

Soldiers' and Sailors' Civil Relief Act of 1940
May 14, 1942, ch. 312, § 19, 56 Stat. 282 (Title 50 App., § 511 (1))
Oct. 6, 1942, ch. 581, §§ 2–18, 56 Stat. 769 (Title 50 App., §§ 513–517, 525, 526, heading prec. 530, 530–536, 540–548, 560, 569, 572, 574, 590)

Soldiers' and Sailors' Civil Relief Act Amendments of 1942
Oct. 6, 1942, ch. 581, 56 Stat. 769 (Title 50 App., §§ 501 note, 513–517, 525, 526, heading prec. 530, 530–536, 540–548, 560, 569, 572, 574, 590)

Soldier's Vote Law
Sept. 16, 1942, ch. 561, 56 Stat. 753 (Title 50, §§ 301–315)

"Spars" Act
Nov. 23, 1942, ch. 639, § 1, 56 Stat. 1020 (Title 14, §§ 381–388)

Stabilization Fund-Dollar Devaluation Act
See Gold Reserve Act of 1934

Statutes of Limitations Act
Aug. 24, 1942, ch. 555, 56 Stat. 747 (Title 18, § 590a and note)

Steagall Commodity Credit Act
July 1, 1941, ch. 270, 55 Stat. 498 (Title 15, §§ 713, 713a–1, 713a–4, 713a–8)

Strategic War Materials Act
May 28, 1941, ch. 135, 55 Stat. 206 (Title 50, § 98e)

Sugar Act of 1937
Dec. 26, 1941, ch. 638, 55 Stat. 872 (Title 7, §§ 1131 (a), 1134 (a), 1134 (c), 1137 and note, 1173, 1183; Title 26, § 3508)

Surplus Commodities Corporation Act
June 27, 1942, ch. 454, 56 Stat. 461 (Title 15, § 713c and note)

Tariff Act of 1930
May 14, 1942, ch. 313, 56 Stat. 283 (Title 19, § 1001, par. 1529 (a))

Taylor T. V. A. Act
July 16, 1941, ch. 303, 55 Stat. 597

Teen Age Draft Act
Nov. 13, 1942, ch. 638, 56 Stat. 1018 (Title 50 App., §§ 303, 305, 315)

Temporary Appointment Acts
July 24, 1941, ch. 320, 55 Stat. 603 (Title 34, §§ 350–350j)
Sept. 22, 1941, ch. 414, 55 Stat. 728 (Title 10, § 484 note)
Nov. 30, 1942, ch. 643, 56 Stat. 1023 (Title 34, § 350f (a))

Tennessee Valley Authority Act
July 18, 1941, ch. 309, 55 Stat. 599 (Title 16, § 831c)
Nov. 21, 1941, ch. 485, 55 Stat. 775 (Title 16, § 831h)

Territorial Home Guard Act
See Army Reorganization Acts

Thanksgiving Day Act
Dec. 26, 1941, ch. 631, 55 Stat. 862 (Title 5, § 87b)

Third Supplemental National Defense Appropriation Act, 1942
Dec. 17, 1941, ch. 591, 55 Stat. 810 (Title 5, § 222; Title 22, § 412 note; Title 24, § 41 note; Title 31, § 529h; Title 34, §§ 498c–4, 498c–5 and note; Title 42, § 1523 note)

Treasury and Post Office Departments Appropriation Act, 1942
May 31, 1941, ch. 156, 55 Stat. 212 (Title 3, § 53; Title 7, §§ 610, 615–617, 641–643, 644–659, 701–723, 751–766, 801–833 notes; Title 14, § 134; Title 18, § 647; Title 31, § 761a; Title 39, §§ 9, 137, 805, 809a; Title 40, §§ 77a, 109a, 284, 313, 313a)
Feb. 21, 1942, ch. 108, title I, 56 Stat. 109 (Title 40, § 313)

Treasury and Post Office Departments Appropriation Act, 1943
Mar. 10, 1942, ch. 178, 56 Stat. 152 (Title 3, §§ 53, 62 note; Title 7, § 610, prec. 641, §§ 641, 701–723, 751–766, 801–833; Title 18, § 647; Title 39, §§ 9, 137, 805, 809a; Title 40, §§ 77a, 109a, 284, 313, 313a; Title 44, § 229)

Treasury Department Appropriation Act, 1942
May 31, 1941, ch. 156, title I, § 1, 55 Stat. 212 (Title 3, § 53; Title 7, §§ 610, 615–617, 641–643, 644–659, 701–723, 751–766, 801–833 notes; Title 14, § 134; Title 18, § 647; Title 131, § 761a; Title 40, §§ 70a, 109a, 313, 313a)

Treasury Department Appropriation Act, 1943
Mar. 10, 1942, ch. 178, title I, 56 Stat. 152 (Title 3, §§ 53, 62 note; Title 7, § 610, prec. § 641, 701–723, 751–766, 801–833; Title 18, § 647; Title 40, §§ 77a, 109a, 313, 313a; Title 44, § 229)

United States Housing Act
Oct. 30, 1941, ch. 467, 55 Stat. 759 (Title 42, § 1420 (a))

Urgent Deficiency Appropriation Act, 1941
May 24, 1941, ch. 132, 55 Stat. 197 (Title 42, § 1523 note)

Van Nuys Anti-Trust Act
Oct. 10, 1942, ch. 589, 56 Stat. 781 (Title 15, § 16 note)

Vinson Priorities Act
See Army Reorganization Acts

W. A. A. C.
May 14, 1942, ch. 312, 56 Stat. 278 (Title 10, §§ 1393, 1701–1718; Title 50 App., § 511)
Oct. 26, 1942, ch. 627, 56 Stat. 988 (Title 10, §§ 1702–1706, 1708, 1719)

Wage-Hours Act Amendment
Oct. 29, 1941, ch. 461, 55 Stat. 756 (Title 29, § 207 (b) (2))

Walsh-Healey Act Amendment
May 13, 1942, ch. 306, 56 Stat. 277 (Title 41, § 35 (c))

War Damage Insurance Act
Mar. 27, 1942, ch. 198, 56 Stat. 174 (Title 15, §§ 606b, 606b–1, 606b–2, 609q)

War Declaration Against Germany
Dec. 11, 1941, 3:05 p. m., E. S. T., ch. 564, 55 Stat. 796 (Title 50 App., prec. § 1 note)

War Declaration Against Italy
Dec. 11, 1941, 3:06 p. m., E. S. T., ch. 565, 55 Stat. 797 (Title 50 App., prec. § 1 note)

War Declaration Against Japan
Dec. 8, 1941, 4:10 p. m., E. S. T., ch. 561, 55 Stat. 795 (Title 50 App., prec. § 1 note)

War Department Civil Appropriation Act, 1943
Apr. 28, 1942, ch. 246, 56 Stat. 220 (Title 5, § 81a; Title 24, § 290; Title 41, § 6b (a))

War Housing Appropriation Act
July 2, 1942, ch. 478, 56 Stat. 633

War Pay and Allowances Act of 1942
Mar. 7, 1942, ch. 166, 56 Stat. 143 (Title 50 App., §§ 1001–1018)
Dec. 24, 1942, ch. 828, 56 Stat. 1092 (Title 50 App., §§ 1003–1006, 1015)

War-Risk Insurance Act
Apr. 11, 1942, ch. 240, 56 Stat. 214 (Title 46, §§ 1128–1128g)

War-Risk Insurance Fund Act
June 5, 1942, ch. 332, 56 Stat. 310

Wartime Act
Jan. 20, 1942, ch. 7, 56 Stat. 9 (Title 15, § 261 note)

West Point Act
Oct. 1, 1942, ch. 573, 56 Stat. 763 (Title 10, § 1043 note)

Women's Naval Reserve Act
July 30, 1942, ch. 538, 56 Stat. 730 (Title 34, §§ 857–857g)

Work Relief and Public Works Appropriation Act of 1938
June 27, 1942, ch. 450, § 1, 56 Stat. 392 (Title 15, §§ 721–728 note)

FEDERAL GOVERNMENT AGENCIES

SHOWING ORIGIN OF FEDERAL AGENCIES OF CURRENT INTEREST

Advisory Commission to Council of National Defense
Created pursuant to Act Aug. 29, 1916, ch. 418, § 2, 39 Stat. 649. Decentralized by merging most of its divisions with other newly created national defense units.

Agricultural Conservation and Adjustment Administration
Created as wartime agency in Department of Agriculture by Ex. Ord. No. 9069, Feb. 23, 1942, 7 F.R. 1409, 50 U.S.C. App. § 601 note. Consolidated, excepting Sugar Agency thereof, with other agencies into Food Production Administration of Department of Agriculture by Ex. Ord. No. 9280, Dec. 5, 1942, 7 F.R. 10179, 5 U.S.C. § 514 note. The Sugar Agency thereof was consolidated by the same order into Food Distribution Administration of Department of Agriculture.

Agricultural Marketing Administration
Created as wartime agency in Department of Agriculture by Ex. Ord. No. 9069, Feb. 23, 1942, 7 F.R. 1409, 50 U.S.C. App. § 601 note. Consolidated with other agencies into Food Distribution Administration of Department of Agriculture by Ex. Ord. No. 9280, Dec. 5, 1942, 7 F.R. 10179, 5 U.S.C. § 514 note.

Agricultural Marketing Service
Established by Memorandum No. 830 of Secretary of Agriculture July 7, 1939, pursuant to Agricultural Appropriation Act of 1940. Agricultural Statistics Division transferred to Bureau of Agricultural Economics, and remainder of Service consolidated with other agencies into Agricultural Marketing Administration for duration of war and six months thereafter by Ex. Ord. No. 9069, Feb. 23, 1942, 7 F.R. 1409, 50 U.S.C. App. § 601 note.

Agricultural Research Administration
Created in Department of Agriculture by Ex. Ord. No. 9069, Feb. 23, 1942, 7 F.R. 1409, 50 U.S.C. App. § 601 note. Functions of the Bureau of Animal Industry thereof, concerned primarily with regulatory activities, were consolidated into Food Distribution Administration of Department of Agriculture by Ex. Ord. No. 9280, Dec. 5, 1942, 7 F.R. 10179, 5 U.S.C. § 514 note.

Alien Property Custodian
Established in the Office for Emergency Management of the Executive Office of the President by Ex. Ord. No. 9095, Mar. 11, 1942, 7 F.R. 1971, as amended by Ex. Ord. No. 9193, July 6, 1942, 7 F.R. 5205.

Army Specialist Corps
Established in War Department by Ex. Ord. No. 9078, Feb. 26, 1942, 7 F.R. 1607, and to continue six months after termination of present war.

Board for Civilian Protection
Created in Office of Civilian Defense by Ex. Ord. No. 8757, May 20, 1941, 6 F.R. 2517.

Board of Economic Operations
Created in Department of State by Departmental Order 973, Oct. 7, 1941.

Board of Economic Warfare
Created as Economic Defense Board by Ex. Ord. No. 8839, July 30, 1941, 6 F.R. 3823. Renamed by Ex. Ord. No. 8982, Dec. 17, 1941, 6 F.R. 6530. See also Office of Export Control, this list.

Board of War Communications
Created as Defense Communications Board by Ex. Ord. No. 8546, Sept. 24, 1940, 5 F.R. 3817. Renamed by Ex. Ord. No. 9183, June 15, 1942, 7 F.R. 4509.

Bureau of Industry Advisory Committees
Created in Office of Production Management by Regulation No. 12, Jan. 14, 1942, 7 F.R. 580, superseding Regulation No. 7, June 24, 1941, 6 F.R. 3153 and Regulation No. 7–A, Nov. 4, 1941, 6 F.R. 5728.

Bureau of Research and Statistics
Created by Office of Production Management Regulation No. 4, Mar. 7, 1941, 6 F.R. 1595.

Bureau of Selective Service
Established in the War Manpower Commission by Administrative Order No. 26, Dec. 5, 1942, 7 F.R. 10512.

Civilian Defense Board
Created in Office of Civilian Defense by Ex. Ord. No. 9134, April 18, 1942, 7 F.R. 2887.

Committee on Fair Employment Practice
Established in Office of Production Management by Ex. Ord. No. 8802, June 25, 1941, 6 F.R. 3109. Transferred from War Production Board to War Manpower Commission by President's letter of July 30, 1942, 7 F.R. 6239.

Commodity Exchange Administration
Established in Department of Agriculture by Secretary's Memorandum No. 700, eff. July 1, 1936. Consolidated, for duration of war and six months thereafter, with other agencies into Agricultural Marketing Administration by Ex. Ord. No. 9069, Feb. 23, 1942, 7 F.R. 1409, 50 U.S.C. App. § 601 note.

Coordinator of Government Films
President's letter of Dec. 18, 1941, 7 F.R. 55, ordered Director of Office of Government Reports to act also as Coordinator of Government Films for duration.

Council of National Defense
Established by Act Aug. 29, 1916, ch. 418, § 2, 39 Stat. 649, 50 U.S.C. §§ 1–4. Functions relating to explosives were transferred to Secretary of Interior by Ex. Ord. No. 9287, Dec. 24, 1942, 7 F.R. 10900, 50 U.S.C. App. § 601.

Defense Communications Board
Created by Ex. Ord. No. 8546, Sept. 24, 1940, 5 F.R. 3817. Renamed Board of War Communications by Ex. Ord. No. 9183, June 15, 1942, 7 F.R. 4509.

Defense Contract Service
See Division of Contract Distribution, this list.

Defense Homes Corporation
Incorporation announced Oct. 25, 1940, pursuant to 15 U.S.C. § 606b. Consolidated with other agencies into National Housing Agency during present War by Ex. Ord. No. 9070, Feb. 24, 1942, 7 F.R. 1529, 50 U.S.C. App. § 601 note. See also Ex. Ord. No. 9071, 7 F.R. 1531, transferring functions of Federal Loan Agency relating to said corporation to Department of Commerce.

Defense Labor Advisory Committees
Created in Office of Production Management by Regulation No. 8, July 8, 1941, 6 F.R. 3592, pursuant to Ex. Ord. No. 8629, Jan. 7, 1941, 6 F.R. 191.

Defense Plant Corporation
Created Aug. 22, 1940, pursuant to 15 U.S.C. § 606b.

Defense Resources Committee
Created by Administrative Order No. 1496, June 15, 1940.

Defense Savings Staff
Created by Treasury Order No. 39, Mar. 19, 1941.

Defense Supplies Corporation
Created Aug. 29, 1940, pursuant to 15 U.S.C. § 606b. Functions of Federal Loan Agency relating thereto were transferred to Department of Commerce during present War by Ex. Ord. No. 9071, Feb. 24, 1942, 7 F.R. 1531, 50 U.S.C. App. § 601 note.

Division of Contract Distribution
Created by Ex. Ord. No. 8891, Sept. 4, 1941, 6 F.R. 4624. Supplants Defense Contract Service, created in Office of Production Management by Regulation No. 9, July 29, 1941, 6 F.R. 3889, pursuant to Ex. Ord. No. 8629, 6 F.R. 191.

Division of Defense Aid Reports
See Office of Lend-Lease Administration, this list.

Division of Defense Housing Coordination
Created by Ex. Ord. No. 8632, Jan. 11, 1941, 6 F.R. 295. Consolidated with other agencies into National Housing Agency during present War by Ex. Ord. No. 9070, Feb. 24, 1942, 7 F.R. 1529, 50 U.S.C. App. § 601 note.

Division of Press Intelligence
Created in August, 1933, as unit of National Recovery Administration. Became a division of National Emergency Council, July 10, 1935. Now in Office of Government Reports.

Economic Defense Board
See Board of Economic Warfare, this list.

Economic Stabilization Board
Established in the Office of Economic Stabilization by Ex. Ord. No. 9250, Oct. 3, 1942.

Electric Home and Farm Authority
Incorporated Aug. 1, 1935. Designated a U. S. Agency by Ex. Ord. No. 7139, Aug. 12, 1935. Terminated and liquidation ordered by Ex. Ord. No. 9256, Oct. 13, 1942.

Export-Import Bank of Washington
Created by Ex. Ord. No. 6581, Feb. 2, 1934.

Family Security Committee
Created within Office of Defense Health and Welfare Services, by Administrative Order, Feb. 12, 1941.

Farm Credit Administration
Created as Federal Farm Board by 12 U.S.C. § 1141a. Renamed by Ex. Ord. No. 6084, Mar. 27, 1933. Transferred to Department of Agriculture by Reorg. Plan No. I, 5 U.S.C. § 133t note. Consolidated with other agencies into Food Production Administration of Department of Agriculture by Ex. Ord. No. 9280, Dec. 5, 1942, 7 F.R. 10179, 5 U.S.C. § 514 note.

Farm Security Administration
Created as Resettlement Administration by Ex. Ord. No. 7027, Apr. 30, 1935. Renamed by Secretary's Memorandum No. 732, Sept. 1, 1937, 2 F.R. 1800. Functions, powers, and duties relating to housing transferred to National Housing Agency by Ex. Ord. No. 9070, Feb. 24, 1942, 7 F.R. 1529. Consolidated with other agencies into Food Production Administration of Department of Agriculture by Ex. Ord. No. 9280, Dec. 5, 1942, 7 F.R. 10179, 5 U.S.C. § 514 note.

Federal Bureau of Investigation
Established as the Bureau of Investigation of the Department of Justice pursuant to Attorney General's order of Mar. 16, 1909, superseding investigative functions of the Department referred to Chief Examiner by Attorney General's order of July 26, 1908. Redesignated United States Bureau of Investigation on July 1, 1932. Functions transferred to Division of Investigation by Ex. Ord. No. 6166, § 3, June 10, 1933. Redesignated Federal Bureau of Investigation in Act Mar. 22, 1935, ch. 39, Title II, 49 Stat. 77.

Federal Home Loan Bank Administration
Created as unit of National Housing Agency by Ex. Ord. No. 9070, Feb. 24, 1942, 50 U.S.C. App. § 601 note.

Federal Public Housing Authority
Created as unit of National Housing Agency by Ex. Ord. No. 9070, Feb. 24, 1942, 7 F.R. 1529, 50 U.S.C. App. § 601 note.

Food and Drug Administration
Designated in Act Jan. 18, 1927, ch. 39, 44 Stat. 1002, as Food, Drug, and Insecticide Administration. Redesignated in Act May 27, 1930, ch. 341, 46 Stat. 422.

Food Distribution Administration of the Department of Agriculture
Created by Ex. Ord. No. 9280, Dec. 5, 1942, 7 F.R. 10179, 5 U.S.C. § 514 note. Supplants the Agricultural Marketing Administration, the Sugar Agency of the Agricultural Conservation and Adjustment Administration, that part of the Bureau of Animal Industry of the Agricultural Research Administration concerned primarily with regulatory activities, and that part of the Office of Agricultural War Relations concerned primarily with the distribution of food.

Food Production Administration of the Department of Agriculture
Created by Ex. Ord. No. 9280, Dec. 5, 1942, 7 F.R. 10179, 5 U.S.C. § 514 note. Supplants the Agricultural Conservation and Adjustment Administration, except the Sugar Agency thereof, the Farm Credit Administration, the Farm Security Administration, the Division of Farm Management and Costs of the Bureau of Agricultural Economics concerned primarily with the planning of current agricultural production, and that part of the Office of Agricultural War Relations concerned primarily with the production of food.

Government Printing Office
Created pursuant to Res. June 23, 1860, No. 25, 12 Stat. 117.

Joint Mexican-United States Defense Commission
Established by Ex. Ord. No. 9080, Feb. 27, 1942, 7 F.R. 1607.

Medal for Merit Board
Created by Ex. Ord. No. 9286, Dec. 24, 1942, 7 F.R. 10899, to effectuate the provisions of section 1408b of Title 10.

Metals Reserve Company
Created June 28, 1940, pursuant to 15 U.S.C. § 606b. Functions of Federal Loan Agency relating thereto were transferred to Department of Commerce during present War by Ex. Ord. No. 9071, Feb. 24, 1942, 7 F.R. 1531, 50 U.S.C. App. § 601 note.

National Defense Mediation Board
See National War Labor Board, this list.

National Defense Research Committee
Created by order of Council of National Defense, June 27, 1940, 5 F.R. 2446. Abolished by Council's order of June 28, 1941, 6 F.R. 3233.

National Housing Agency
Created by Ex. Ord. No. 9070, Feb. 24, 1942, 7 F.R. 1529, 50 U.S.C. App. § 601 note.

National Patent Planning Commission
Created by Ex. Ord. No. 8977, Dec. 12, 1941, 6 F.R. 6441.

National Railway Labor Panel
Created by Ex. Ord. No. 9172, May 22, 1942, 7 F.R. 3913.

National War Labor Board
Created by Ex. Ord. No. 9017, Jan. 12, 1942, 7 F.R. 237. Supplants National Defense Mediation Board, established by Ex. Ord. No. 8716, Mar. 19, 1941, 6 F.R. 1532.

National Youth Administration
Created within Works Progress Administration by Ex. Ord. No. 7086, June 26, 1935. Transferred to Federal Security Agency by Reorg. Plan No. I, §§ 201 and 206, eff. July 1, 1939, 5 U.S.C. § 133t note.

Office for Coordination of National Defense Purchases
Created by order of Council of National Defense, June 27, 1940. The activities of said Council were coordinated with Office of Emergency Management by Administrative Order, Jan. 7, 1941, 6 F.R. 6.

Office for Emergency Management
Created by Administrative Order, May 25, 1940, pursuant to Ex. Ord. No. 8248, Sept. 8, 1939, 4 F.R. 3864.

Office of Agricultural Defense Relations
Established in Department of Agriculture pursuant to President's letter of May 5, 1941. Succeeds Division of Agriculture, which was designated a unit of the Advisory Commission to the Council of National Defense by Council's regulation approved May 29, 1940, 5 F.R. 2114.

Office of Agricultural War Relations
Established in Department of Agriculture at request of President. Functions thereof relating primarily to production and distribution of food were consolidated into the Food Production Administration and Food Distribution Administration, respectively, of Department of Agriculture by Ex. Ord. No. 9280, Dec. 5, 1942, 7 F.R. 10179, 5 U.S.C. § 514 note.

Office of Censorship
Created by Ex. Ord. No. 8985, Dec. 19, 1941, 6 F.R. 6625.

Office of Civilian Defense
Created in Office for Emergency Management by Ex. Ord. No. 8757, May 20, 1941, 6 F.R. 2517.

Office of Coordinator of Information
Created by Presidential Order of July 11, 1941, 6 F.R. 3422. Powers and duties relating to the gathering of public information and its dissemination abroad, etc., were consolidated in Office of War Information by Ex. Ord. No. 9182, June 13, 1942, 7 F.R. 4468. Renamed Office of Strategic Services and jurisdiction transferred to United States Joint Chiefs of Staff by Military Order of June 13, 1942, 7 F.R. 4469.

Office of Coordinator of Inter-American Affairs
Created in Office for Emergency Management by Ex. Ord. No. 8840, July 30, 1941, 6 F.R. 3857.

Office of Defense Health and Welfare Services
Established in Office for Emergency Management by Ex. Ord. No. 8890, Sept. 3, 1941, 6 F.R. 4625.

Office of Defense Transportation
Established in the Office for Emergency Management by Ex. Ord. No. 8989, Dec. 18, 1941, 6 F.R. 6725.

Office of Economic Stabilization
Established in the Office for Emergency Management by Ex. Ord. No. 9250, Oct. 3, 1942, 7 F.R. 7871.

Office of Export Control
Formerly within Department of State. Functions transferred to Economic Defense Board by Ex. Ord. No. 8900, Sept. 15, 1941, 6 F.R. 4795.

Office of Facts and Figures
Created in Office for Emergency Management by Ex. Ord. No. 8922, Oct. 24, 1941, 6 F.R. 5477. Consolidated in Office of War Information by Ex. Ord. No. 9182, June 13, 1942, 7 F.R. 4468.

Office of Fishery Coordination
Created in the Fish and Wildlife Service of the Department of Interior by Ex. Ord. No. 9204, July 21, 1942, 7 F.R. 5657.

Office of Government Reports
Created by President's memorandum of July 1, 1939, in accordance with Reorg. Plan. No. II, eff. July 1, 1939, 5 U.S.C. § 133t note. Functions further defined in Ex. Ord. No. 8248, Sept. 8, 1939, 6 F.R. 3864. Supplants certain functions of National Emergency Council, established pursuant to Ex. Ord. No. 6433–A, Nov. 17, 1933, and abolished by Reorg. Plan No. II, § 301, eff. July 1, 1939, 5 U.S.C. § 133t note. Consolidated in Office of War Information by Ex. Ord. No. 9182, June 13, 1942, 7 F.R. 4468.

Office of Lend-Lease Administration
Created in Office for Emergency Management by Ex. Ord. No. 8926, Oct. 28, 1941, 6 F.R. 5519. Supplants Division of Defense Aid Reports, created by Ex. Ord. No. 8751, May 2, 1941, 6 F.R. 2301, which was revoked by Ex. Ord. No. 8926.

Office of Merchant Ship Control
Created within Office of Operations, Coast Guard Headquarters, on June 28, 1940.

Office of Petroleum Coordinator for National Defense
Created pursuant to President's letter of May 28, 1941, 6 F.R. 2760.

Office of Price Administration
Created as Office of Price Administration and Civilian Supply by Ex. Ord. No. 8734, Apr. 11, 1941, 6 F.R. 1917. Renamed by Ex. Ord. 8875, Aug. 28, 1941, 6 F.R. 4483. Authorized by Act Jan. 30, 1942, 50 U.S.C. App. § 921.

Office of Price Administration and Civilian Supply
See Office of Price Administration, this list.

Office of Production Management
Created in Office for Emergency Management by Ex. Ord. No. 8629, Jan. 7, 1941, 6 F.R. 191. Abolished and functions and powers transferred to War Production Board by Ex. Ord. No. 9040, Jan. 24, 1942, 7 F.R. 527.

Office of Scientific Research and Development
Created in Office for Emergency Management by Ex. Ord. No. 8807, June 28, 1941, 6 F.R. 3207.

Office of Solid Fuels Coordinator for War
Secretary of Interior designated to act as Coordinator by President's letter of Nov. 5, 1941, 7 F.R. 1781. Name changed from Solid Fuels Coordinator for National Defense to Office of Solid Fuels Coordinator for War by President's letter of May 25, 1942, 7 F.R. 5691.

Office of Strategic Services
Formerly Office of Coordinator of Information, exclusive of foreign information activities transferred to the Office of War Information. Renamed and transferred to jurisdiction of the United States Joint Chiefs of Staff by Military Order of June 13, 1942, 7 F.R. 4469.

Office of War Information
Established in Office of Emergency Management of the Executive Office of the President by Ex. Ord. No. 9182, June 13, 1942, 7 F.R. 4468. Includes Office of Facts and Figures, Office of Government Reports, and powers and duties of other government information agencies.

Permanent Joint Board on Defense
Created pursuant to joint announcement of the President and Canadian Prime Minister of Aug. 17, 1940.

Plant Site Board
Created in Office of Production Management by Regulation No. 6, May 6, 1941, 6 F.R. 2715.

President's War Relief Control Board
President's Committee on War Relief Agencies continued and established as President's War Relief Control Board by Ex. Ord. No. 9205, July 25, 1942, 7 F.R. 5803.

Priorities Board
Created in Office of Production Management by Ex. Ord. No. 8629, § 5, Jan. 7, 1941, 6 F.R. 192. Abolished by Ex. Ord. No. 8875, § 10, Aug. 28, 1941, 6 F.R. 4484.

Rubber Director
Appointed by Chairman of the War Production Board, pursuant to Ex. Ord. No. 9246, Sept. 17, 1942, 7 F.R. 7379.

Rubber Reserve Company
Created June 28, 1940, pursuant to 15 U.S.C. § 606b. Functions of Federal Loan Agency relating thereto were transferred to Department of Commerce during present War by Ex. Ord. No. 9071, Feb. 24, 1942, 7 F.R. 1531, 50 U.S.C. App. § 601 note.

Solid Fuels Coordinator for National Defense
Secretary of Interior designated to act as Coordinator by President's letter of Nov. 5, 1941, 7 F.R. 1781.

Supply Priorities and Allocations Board
Created in Office for Emergency Management by Ex. Ord. No. 8875, Aug. 28, 1941, 6 F.R. 4483. Abolished by Ex. Ord. No. 9024, Jan. 16, 1942. 7 F.R. 330. Functions and powers transferred to War Production Board by Ex. Ord. No. 9040, Jan. 24, 1942, 7 F.R. 527.

United States Emergency Court of Appeals
Created by Act Jan. 30, 1942, Pub. No. 421, ch. 26, 56 Stat. 23, 50 U.S.C. App. § 924.

United States Information Service
Created as a division of the Office of Government Reports by regulation of Jan. 18, 1934, issued by National Emergency Council, pursuant to Ex. Ord. No. 6433-A, Nov. 17, 1933.

United States of America Typhus Commission
Created by Ex. Ord. No. 9285, Dec. 24, 1942, 7 F.R. 10899.

War Manpower Commission
Established in Office for Emergency Management by Ex. Ord. No. 9139, Apr. 18, 1942, 7 F.R. 2919.

War Production Board
Established in Office for Emergency Management by Ex. Ord. No. 9024, Jan. 16, 1942, 7 F.R. 329. Supplants Office of Production Management and Supply Priorities and Allocations Board.

War Relocation Authority
Established in the Office for Emergency Management of the Executive Office of the President by Ex. Ord. No. 9102, Mar. 18, 1942, 7 F.R. 2165.

War Shipping Administration
Created by Ex. Ord. No. 9054, Feb. 7, 1942, 7 F.R. 837.

Work Projects Administration
Established as Works Progress Administration by Ex. Ord. No. 7034, May 6, 1935. Renamed by Reorg. Plan No. I, § 306, eff. July 1, 1939, 5 U.S.C. § 133t note.

INDEX

References are to Title and Section

ABANDONMENT

Excess profits tax, accrual method, 26 § 736
Freight forwarder's service, 49 § 1010

ABNORMAL DEDUCTIONS

Excess profits net income, 26 § 711 (b) (1)
Review by Board of Tax Appeals on disallowance of claim for tax refund, 26 § 732

ABNORMAL INCOME

Excess profits tax, 26 § 721

ABNORMALITIES

Income tax period, credit for adjusted excess profits net income, 26 § 26

ABSENT VOTERS

See SOLDIERS' AND SAILORS' VOTES generally, this index

ABSENTEES

Presumption of death from absence applicable to claims administered by Veterans' Administration, 38 § 32a

ACADIA NATIONAL PARK

Addition of land to, 16 § 459s

ACCESS ROADS

Defense highways, 23 § 106

ACCIDENT INSURANCE

Income tax,
Deduction of cost, 26 § 23
Noncancellable policies included in term life insurance, 26 § 201
Tax on premiums on policies issued by foreign insurers, 26 § 1804

ACCOMMODATION MAKER

Soldiers' and Sailors' Civil Relief Act, protection, 50 App. § 513

ACCOUNTS AND ACCOUNTING

Clerk of House of Representatives, 2 § 75a
Freight forwarders, 49 §§ 1012, 1021
Tennessee Valley Authority, 16 § 831h

ACCRUAL METHOD

Excess profits tax, election, 26 § 736

ACQUIRING CORPORATION

See EXCESS PROFITS TAX, this index

ACREAGE

Allotment, peanuts, 7 § 1358

ACREAGE YIELD

Peanuts, proof by farmers, 7 § 1373 (b)

ACTIONS AND PROCEEDINGS

Emergency Price Control, this index
War affecting action to collect tax, 26 § 3804

ACTIVE SERVICE

Income tax, exclusion from gross income of award for disability, 26 § 22

ADDING MACHINES

Manufacturers' excise tax, 26 § 3406

ADDITIONAL TAX

War excluding imposition for certain periods, 26 § 3804

ADDRESSING MACHINES

Manufacturers' excise tax, 26 § 3406

ADJUSTED CORPORATION SURTAX NET INCOME

Defined, 26 § 203

ADJUSTED NORMAL TAX NET INCOME

Defined, 26 § 202

ADJUSTED RESERVES

Defined, 26 § 201

ADJUSTMENT FOR CERTAIN RESERVES

Defined, 26 § 202

ADJUSTMENTS

See INCOME TAX, this index

ADJUTANT GENERAL

Alaska, 48 § 477

ADMINISTRATIVE SITES

Rubber-bearing plants, acquisition for development, 7 § 171

ADMINISTRATOR
Emergency Price Control, this index
Export control, requisitioning of supplies, etc., for national defense, administration of certain provisions of act, 50 App. § 711 note
Federal Security Administrator, this index

ADMIRALS
Pay and allowances, 37 § 107
Retirement, 34 § 398b

ADMIRALTY
United States, vessel requisitioned by, lienholder's suit against compensation fund, 46, note prec. § 1101

ADMISSION TAX
Cabarets, 26 § 1700 (e)
Definitions, 26 § 1700
Exemptions, 26 § 1700 (a)
Navy Department theaters and activities, exemptions, 26 § 1700 (a)
Performance furnished for profit defined, 26 § 1700
Roof garden, cabaret, or other similar place defined, 26 § 1700
United Nations, exemption of members of military or naval forces, 26 § 1700 (a)
War Department theaters and activities, exemption, 26 § 1700 (a)

ADOPTED CHILDREN
"Child" as including, 37 § 220
Family allowance to adopted child of enlisted man, 37 § 220

ADVANCES
Salvage companies, Secretary of Navy during war or national emergency, 46 § 732
State Department, requisitions and accounting, 5 § 170

ADVERTISEMENTS
Electric advertising devices, manufacturers' excise tax, 26 § 3406
Excess profits tax, capitalization of advertising expenditures, 26 § 733
Flag, use of flag for, 36 § 176
Income tax, deduction of expenditures, 26 § 23
National defense contracts, 50 App. §§ 1152, 1171, 1172
Public contracts,
 Advertising for bids or proposals,
 Alaska, care, etc., of insane person, 48 § 46
 Laborers' and mechanics' wages, 40 § 276a–7
 Maritime Commission, when not required, 22 § 420
 Price Administrator, 50 App. § 902
 Purchases not exceeding $500, 41 § 6a (m)
 Wages of laborers and mechanics where contract let without advertising, 40 § 276a–7

ADVISORY CAPACITY
Coast Guard Auxiliary member to commandant of the Coast Guard, 14 § 268

ADVISORY COMMITTEE
Coal mines, inspections and investigations, etc., 30 § 4m

ADVISORY COMMITTEE FOR AERONAUTICS
Generally, 49 §§ 241–245
Compensation,
 Overtime for work in excess of forty hours, 49 § 241 note
 Retired army or navy officer serving committee, 49 § 245
Members, 49 § 241
Rules and regulations, 49 § 241

AEROGRAPHER
Establishment as warrant officer, 34 § 135
Rank, pay and allowances, 34 § 877a

AFFILIATED CORPORATIONS
Excess profits tax,
 Capital reduction in case of members of controlled group, 26 § 713
 Consolidated returns, 26 § 141
 Exemption, 26 § 727
 Personal service company, 26 § 725
 Exemption, 26 §§ 141, 727
 Personal service corporation, 26 § 725

AFFILIATED GROUP
Defined, 26 § 141

AGE
Coast Guard Reserve, member, 14 § 307
Women's Naval Reserve members, 34 § 857b
Women's Reserve of Coast Guard Reserve, 14 § 383

AGENTS
Disabled American Veterans, designating agent for service of process, 36 § 90j
Family allowances to enlisted men, receiving for services as offense, 37 § 219
Foreign propaganda agents. Foreign Propagandists and Political Parties, generally, this index
Freight forwarders, designation of agent on whom service may be made, 49 § 1016
Peanuts, reports and records, 7 § 1373 (a)

AGRICULTURAL ADJUSTMENT ACT
Certifying officer, charge against officer certifying vouchers for payments, 7 § 612 note
Disbursing officer, allowance of credit in accounts of officers making payments, 7 § 612 note
Emergency Price Control Act, application, 50 App. § 902
Hops and their products included, 7 §§ 608c (6), 608c–1
Orders for handling commodities, hops and their products, 7 § 608c (6)
Payments,
 By officers, 7 § 612 note
 Recovery of excessive payments, 7 § 612 note

AGRICULTURAL ADJUSTMENT ACT OF 1938
Actual production defined, 7 §§ 1330, 1340
Farm marketing excess, definition, penalty, etc., corn and wheat, 7 §§ 1330, 1340

AGRICULTURAL ADJUSTMENT ACT OF 1938—Continued

Peanuts, generally, this index
Separate appropriation accounts for administrative expenses, 7 § 1392

AGRICULTURAL ADJUSTMENT ADMINISTRATION

Appropriations, reimbursement out of appropriation for agency affected, 5 § 566

AGRICULTURAL COMMODITIES

Crop Insurance, this index
Emergency Price Control, this index
Maximum price, 50 App. § 963

AGRICULTURAL CONSERVATION AND ADJUSTMENT ADMINISTRATION

Consolidation of agencies of Department of Agriculture, 50 App. § 601 note, Ex. Ord. No. 9069

AGRICULTURAL DEPARTMENT

Agricultural Adjustment Administration, appropriations, 5 § 566
Consolidation of agency, 50 App. § 601 note, Ex. Ord. No. 9069
Microfilm or photographic reproduction of books, etc., 5 § 552a
Opium Poppy Control Act, assistance in enforcement 21 § 188j

AGRICULTURAL LABOR

Selective Training and Service Act, deferment, 50 App. § 305
Victory tax, 26 § 465

AGRICULTURAL MARKETING ADMINISTRATION

Consolidation of agencies within Department of Agriculture, 50 App. § 601 note, Ex. Ord. No. 9069

AGRICULTURAL MARKETING AGREEMENT ACT

Emergency Price Control Act not to modify, repeal or supersede, 50 App. § 903

AGRICULTURAL PRODUCTS

See Emergency Price Control, generally, this index

AGRICULTURAL RESEARCH ADMINISTRATION

Consolidation of agencies within Department of Agriculture, 50 App. § 601 note, Ex. Ord. No. 9069

AGRICULTURAL WORKERS

See Agricultural Labor, generally, this index

AIR BASES

Longshoremen's and Harbor Workers' Compensation Act, application to employment, 42 §§ 1651–1654

AIR COMMERCE

Administrator of Civil Aeronautics,
- Air carrier operating certificates, 49 § 554
- Aircraft certificates, 49 § 553
- Airman certificates, 49 § 552
- Applications for certificates, 49 § 558
- Compensation, 49 § 422a
- Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9116
- Copies of applications, etc., transmission to President, 49 § 601
- Inspection of aircraft, etc., used in air transportation, 49 § 555
- Rating air navigation facilities, aviation schools, etc., 49 §§ 556, 557

Advisory Committee for Aeronautics, generally, this index
Air carrier operating certificates, 49 § 554
Aircraft certificates, 49 § 553
Amendment of certificates, 49 § 559
Civil Aeronautics Authority,
- Advisory Committee for Aeronautics, membership, 49 § 241
- Airman certificates, aliens, 49 § 552
- Amendment of certificates, 49 § 559
- Revocation of certificates, 49 § 559
- Suspension of certificates, 49 § 559

Civil Aeronautics Board, compensation of members, 49 § 422a
Explosives, application of Federal Explosives Act, 50 § 123
Flying hours per month, 49 § 481 note
Freight forwarders,
- Exemption from act relating to, 49 § 1002
- Powers to utilize services of, 49 § 1018

Revocation of certificates, 49 § 559
Suspension of certificates, 49 § 559
Tax on transportation of persons, 26 § 3469
Training civilian pilots, technicians and mechanics, 49 § 752

AIR CONDITIONING UNITS

Manufacturers' excise tax, 26 § 3405

AIR CORPS

Army,
- Agreement of aviation cadet enlisting to accept commission as second lieutenant in air corps reserve, 10 § 299
- Air corps reserve officer to receive lump sum payments on release from active duty, 10 § 300a
- Allowance,
 - Aviation cadet failing to complete training, 10 § 299b
 - Flight officer, 10 § 299a
 - Uniform, 10 §§ 304a, 904b–904d
 - Officers temporarily promoted, 10 § 292a–1 note
- Aviation cadets, 10 §§ 299, 299b
 - Allowance,
 - Air travel, 37 § 112
 - Failing to complete training, 10 § 299b

AIR CORPS—Continued

Army—Continued
Aviation cadets, 10 §§ 299, 299b—Continued
Appointment as officer in air corps reserve, 10 § 299e
Creation of grade, 10 § 297a
Insurance, 10 § 308a
Aviation student, appointment as officer in air corps reserve, 10 § 299e
Badges, wearing by graduates of air corps schools who are citizens of foreign countries, 10 § 1393
Claims for damage to persons and private property in operating aircraft, 31 § 224
Commission of aviation cadet on completion of course as second lieutenant, corps reserve, 10 § 299
Contracts for aircraft, etc., national defense, 50 App. § 1153
Detail of enlisted men as aviation students, 10 § 298a–1
Duration of law relating to procurement of aircrafts, 50 App. § 769
Enlisted men,
Additional pay, 37 § 118
Aviation cadet failing to complete course to serve as, 10 § 299b
Temporary appointment as flight officer, 10 § 299c
Enlistment, aviation cadet, 10 §§ 299, 299b
Flight officers, 10 § 299a
Allowance for uniform, 10 §§ 304a, 904b–904d
Appointment as officer in air corps reserve, 10 § 299e
Aviation cadet may be appointed as, 10 § 299a
Commissioned as second lieutenant, 10 § 299d
Premium for national service life insurance, 10 § 308a
Temporary appointment of enlisted men as, 10 § 299c
Flying cadet,
Construed as aviation cadet, 10 § 297a
National service life insurance, 38 § 802
Suspension of laws limiting number, 50 App. § 762
Flying duty, additional pay, 37 § 118
Flying officers defined, 10 § 291c–1
Foreign citizens graduated from air corps schools permitted to wear badges, 10 § 1393
Government life insurance,
Aviation cadets, 10 § 308a
Enlisted men detailed as aviation students, 10 § 298a–1
Heavier-than-air service, increase of caretakers, 32 § 42
Lighter than air crafts, 34 §§ 749e, 749f
Longevity pay of flight officer, 10 § 299a
Lump sum payment to air corps reserve officer released from active duty, 10 § 300a
Minor enlisting, consent of parents or guardian to agreement to accept commission as second lieutenant, 10 § 299

AIR CORPS—Continued

Army—Continued
Officers,
Additional pay for flying duty, 37 § 118
Aviation cadets,
Agreement to accept commission as second lieutenant in air corps reserve, 10 § 299
Second lieutenants, pay, 10 § 304a
Secretary of War may discharge or release aviation cadet from active duty, 10 § 299
Temporary assignment to higher grade, 10 § 292a–1 note
Pay,
Aviation cadet, 10 § 303
Failing to complete training, 10 § 299b
Flight officer, 10 § 299a
Increase for flying or parachute duty, 37 § 118
Increase of base pay, 50 App. § 1018
Officers temporarily promoted, 10 § 292a–1 note
Warrant officers, increased pay, 10 § 593a
Pension for flight officer, 10 § 299a
Rank of flight officer, 10 § 299a
Reserve officers,
Aviation cadet or student appointed as, 10 § 299e
Temporary promotion, 10 § 292a–1 note
Retirement of flight officer, 10 § 299a
Schools maintained for aviation cadets, 10 § 296a
Second lieutenant,
Aviation cadet or flight officer commissioned as, 10 § 299b
Premiums for national service life insurance, 10 § 308a
Suspension of laws relating to number of aircrafts, 50 App. § 774
Transportation expenses to aviation cadets traveling under orders, 10 § 304b
Warrant officers, increased pay, 10 § 593a
Coast Guard,
Aviation cadets, air travel allowances, 37 § 112
Exchange of airplanes in part payment of new equipment, 14 § 31a
Pay for flying or parachute duty, 37 § 118
Marine Corps,
Aircraft flight rations, 34 § 909
Flying duty, increase of pay, 37 § 118
Pay, increase for flying or parachute duty, 37 § 118
Marine corps reserve,
Aviation cadets,
Active service of appointed cadets for purpose of pay increases, 34 § 850m
Allowances, 34 §§ 850c, 850e, 850j, 850l, 850m
Air travel allowance, 37 § 112
Back pay, 34 § 850m
Beneficiaries,
Allowances to, 34 § 850e
Payment of lump sum to, 34 § 850k
Clothing and equipment allowance, 34 § 850c

AIR CORPS—Continued

Marine corps reserve—Continued
Aviation cadets—Continued
Commissioned officers,
Duration of active duty, 34 § 850i
Lump sum payment on release from active duty, 34 § 850k
Pay and allowances, 34 § 850*l*
Premiums on insurance after being commissioned, 34 § 850c
Commissions granted to, 34 § 850f
Creation of grade, 34 § 850a
Discharge, 34 § 850b
Enlistment, 34 § 850b
Ensign,
Cadet commissioned as, 34 § 850f
Commissioned as lieutenants, 34 § 850h
Gratuities, 34 § 850e
Insurance, 34 § 850d
Longevity pay, 34 § 850c
Lump sum payment on release or death, 34 § 850k
Minor, consent of parents or guardian to enlistment, 34 § 850b
Officers of marine corps, appointment after completing training, 34 §§ 737a, 853c–2a; 50 App. § 809
Pay, 34 §§ 841b, 850c, 850*l*, 850m
Pensions, 34 § 850e
Persons eligible to enlist, 34 § 850b
Premiums for life insurance, 34 §§ 841f, 850d, 850*l*
Release,
Commissioned officer from active duty, 34 § 850k
Enlistment, 34 § 850b
Second lieutenant,
Cadet commissioned as, 34 § 850f
Commissioned as lieutenants, 34 § 850h
Special enlisted grade, 34 § 850a
Subsistence allowance, 34 § 850c
Term of enlistment, 34 § 850b
Time of commencement of commissioned service, 34 § 850g
Transfer from other rating and grades, 34 § 850b
Traveling expenses, 34 § 850c
Uniforms, 34 § 850c
Allowance of commissioned officers, 34 § 850j
Aviation pilots,
Commission as second lieutenant, 34 § 841c
Discharge, 34 § 841d
Insurance, 34 § 841f
Pay, 34 § 841b
Term of enlistment, 34 § 841a
Civilian aviators enlisted or transferred to pilot ratings, 34 § 841h
Enlisted men,
Aviation pilots, 34 § 841a
Pay of aviation pilots, 34 § 841b
Term of enlistment of aviation pilots, 34 § 841a

AIR CORPS—Continued

Marine corps reserve—Continued.
Minor, enlistment as, 34 § 841a
Pay,
Aviation pilots, 34 § 841b
Flying or parachute duty, 37 § 118
Premium on life insurance of aviation pilot, 34 §§ 841f, 850d, 850*l*
Second lieutenant, aviation pilot commissioned as, 34 §§ 841c, 850f
Student aviation pilot,
Civilian aviators enlisted in or transferred to pilot ratings, 34 § 841h
Discharge, 34 § 841d
Enlistment, 34 § 841a
Insurance, 34 § 841f
Uniform and equipment, 34 § 841e
Naval reserves,
Aviation cadets,
Active service of appointed cadets for purpose of pay increases, 34 § 850m
Allowances, 34 §§ 850c, 850e, 850j, 850*l*, 850m
Air travel allowance, 37 § 112
Back pay, 34 § 850m
Beneficiaries,
Allowances to, 34 § 850e
Payment of lump sum to, 34 § 850k
Clothing and equipment allowance, 34 § 850c
Commissioned officers,
Duration of active duty, 34 § 850i
Lump sum payment on release from active duty, 34 § 850k
Pay and allowances, 34 § 850*l*
Premiums on insurance after being commissioned, 34 § 850d
Commissions granted to, 34 § 850f
Creation of grade, 34 § 850a
Discharge, 34 § 850b
Enlistment, 34 § 850b
Ensign,
Commissioned as, 34 § 850f
Commissioned as lieutenants, 34 § 850h
Gratuities, 34 § 850e
Insurance, 34 § 850d
Premiums, payment of, 34 § 850*l*
Longevity pay, 34 § 850c
Lump sum payment on release or death, 34 § 850k
Minor, consent of parents or guardian to enlistment, 34 § 850b
Officer of navy, appointment after completing training, 34 §§ 737a, 853c–2a; 50 App. § 809
Pay, 34 §§ 850c, 850*l*, 850m
Flying or parachute duty, 37 § 118
Pensions, 34 § 850e
Premiums for life insurance, 34 §§ 850d, 850*l*
Release,
Commissioned officer from active duty, 34 § 850k
Enlistment, 34 § 850b

AIR CORPS—Continued

Naval reserves—Continued
Aviation cadets—Continued
Second lieutenant,
Cadet commissioned as, 34 § 850f
Commissioned as lieutenants, 34 § 850h
Special enlisted grade, 34 § 850a
Subsistence allowance, 34 § 850c
Term of enlistment, 34 § 850b
Time of commencement of commissioned service, 34 § 850g
Transfer from other rating and grades, 34 § 850b
Traveling expenses, 34 § 850c
Uniforms, 34 § 850c
Allowance of commissioned officers, 34 § 850j
Aviation pilots,
Coast guard reserve, law applicable to, 34 § 841g
Commission as ensign, 34 § 841c
Discharge, 34 § 841d
Insurance, 34 § 841f
Pay, 34 § 841b
Term of enlistment, 34 § 841a
Commission of aviation pilot, 34 § 841c
Enlisted men,
Pay of aviation pilot, 34 § 841b
Term of enlistment of aviation pilots, 34 § 841a
Ensign, aviation pilot commissioned as, 34 § 841c
Equipment for student aviation pilot, 34 § 841e
Minor, enlistment as student aviation pilot, 34 § 841a
Pay, aviation pilot, 34 § 841b
Premiums on insurance on life of aviation pilot, 34 § 841f
Student aviation pilot,
Civilian aviators enlisted in or transferred to pilot ratings, 34 § 841h
Discharge, 34 § 841d
Enlistment, 34 § 841a
Insurance, 34 § 841f
Uniform and equipment, 34 § 841e
Uniform for student aviation pilots, 34 § 841e
Navy,
Aircraft flight rations, 34 § 909
Cadets,
Air travel allowance, 37 § 112
Subsistence allowance for messes, 34 § 843a
Exchange of airplanes in part payment of new equipment, 34 § 532a
Flying cadets, national service life insurance, 38 § 802
Flying duty, additional pay, 37 § 118
Number of aircraft authorized, 34 §§ 749b–749d
Pay,
Flying or parachute duty, 37 § 118
Increase of base pay, 50 App. § 1018
Increased pay of officers, 37 § 118a
Students, national service life insurance, 38 § 802
Women's Reserve, restriction on duty, 14 § 384

AIRCRAFT CARRIERS

Construction and increase in tonnage, 34 § 498–5

AIR FIELDS

Photographs, sketches, maps, etc., 50 App. §§ 781–785

AIRPLANES

Arms, ammunition and implements of war, declaration, 22 § 452 note, Ex. Ord. No. 2549
Captured as prizes of war, 34 § 1131
Coast Guard Reserve, pay of members on active duty involving flying, 14 § 306
Contracts for manufacturing, etc., application of act concerning performance or payment bonds, 40 § 270e
Fines, penalties and forfeitures, passports, etc., violation of wartime restrictions, 22 § 225
Internal revenue, tax on transportation of persons, 26 § 3469
Intoxicating liquors, violation of internal revenue laws, remission or mitigation of forfeitures, 18 § 646
Photographs, sketches, models, etc., 50 App. §§ 781–785
Transportation of property, tax on, 26 § 3475
Travel allowance of members of military and naval forces, 37 § 112

AIRPORTS OF ENTRY

Aliens, designation, 49 § 177
Customs duties, designation, 19 § 2 note

AIR SERVICE

Longshoremen's and Harbor Workers' Compensation Act, application to land used for air service, 42 §§ 1651–1654

ALASKA

Adjutant General, 48 § 477
Bonds, issuance by public housing authority, 48 § 483
Civil Service, registers of land office, 48 § 366
Convict made goods, transportation for use in violation of local law as offense, 18 §§ 396b, 396d, 396e
Defense Base Act, generally, this index
Defined, 48 § 46c
District court, rules governing proceedings after verdict, finding, or plea of guilty in criminal cases, 18 § 688
Eight hour law suspended as to construction and maintenance of highways, 40 § 321 note, Ex. Ord. No. 9231
Elections,
House of Representative members, 48 § 69a
Senators, 48 § 69a
Employees of United States in Alaska permitted to use army transport service, 10 § 1371a
Game Commission, enforcement of law for protection of walruses, 48 § 248a
Governor,
Commander of militia in National Guard, 48 § 476
Election to fill vacancy in branch of Legislature, ordering, 48 § 71

ALASKA—Continued

Governor—Continued
- National Guard officers commissioned by, 48 § 475
- Report to Secretary of Treasury, 48 § 87
- Territorial guard organized by, 48 § 479

House of Representatives,
- Apportionment, 48 § 69
- Election, 48 § 69a
- Expenses, 48 § 72
- Legislative districts, establishment and adjustment by Legislature, 48 § 69a
- Mileage, appropriation, 48 § 87
- Organization, 48 § 75
- Redistricting judicial divisions, 48 § 69a

Housing,
- Appointment by legislature of commissioners for slum clearance projects, 48 § 482
- Bonds issued by public corporate authority for slum clearance not to constitute obligations of territory, 48 § 483
- Slum clearance projects authorized, 48 § 481
- Taxation by public authority for slum clearance forbidden, 48 § 482

Indians, revenues from schools, hospitals, etc., operated for benefit of Indians covered into treasury, 48 § 50f

Insane persons,
- Absence of patient on leave, discharge, 48 § 47b
- Alaska defined, 48 § 46c
- Bids for hospital treatment, etc., 48 § 46
- Boarding out patient, 48 § 47c
- Certification of recovery of patient, 48 § 47b
- Claims to money or property of patient, 48 § 50a
- Commitment papers, 48 § 48
- Concealment of ability to pay for care, 48 § 48a
- Contract by secretary for care and treatment, 48 § 46
- Contribution to payment for care, 48 § 48a
- Cost of advertising for bids for care, etc., 48 § 46
- Cost of boarding out patients, 48 § 47c
- Discharge of patient by superintendent of institution, 48 § 47b
- Escape of patient from institution, return, 48 § 47b
- Expense or support of patient on leave of absence, 48 § 47b
- Expenses, return to legal residence, 48 § 48
- Inspection of patients boarded out, 48 § 47c
- Investigation,
 - Ability to pay for care, 48 § 48a
 - Whereabouts of heirs or representatives of patient, 48 § 50a
- Medical officer defined, 48 § 46c
- Mental institution defined, 48 § 46c
- Money of patients, use for their benefit, 48 § 47a
- Nonresident, discharge of patient, 48 § 47b
- Offense, discharge of patient, 48 § 47b
- Order of court for discharge, 48 § 47b
- Patient defined, 48 § 46c
- Payment for care, 48 § 48a
- Personal property of patient, disposition, 48 §§ 50, 50a
- Removal of patient boarded out, 48 § 47c

ALASKA—Continued

Insane persons—Continued
- Residence, statement in commitment papers, 48 § 48
- Resident defined, 48 § 46c
- Return of money and property on discharge of patient, 48 § 47a
- Return to place of legal residence, 48 § 48
- Secretary,
 - Defined, 48 § 46c
 - Disposition of property of patient, 48 §§ 50, 50a
 - Order for payment for care of patient, 48 § 48a
 - Return of person to place of legal residence, 48 § 48
- Superintendent,
 - Boarding out patient, 48 § 47c
 - Custody of property and person of patient, 48 § 47a
 - Termination of leave of absence, 48 § 47b
- Support of patient on discharge, 48 § 47b
- Transportation of patient discharged, 48 § 47b
- Unclaimed money of patient, disposition, 48 § 50
- United States Veterans' Bureau Facility, return of patient to, 48 § 47b

Judges, exemption from military service, 48 § 474

Judicial divisions,
- Representatives, 48 § 69
- Senators, 48 § 68

Land districts and land offices,
- Abolition of certain offices, 48 § 366 note
- Change of boundaries and discontinuance of districts, 48 § 365
- Civil service, 48 § 366
- Continuance of existing districts, 48 § 365
- Designation of additional employees to act as registers, 48 §§ 366a, 367
- Payment of fees, commissions or purchase money, 48 § 367a
- Registers,
 - Designation of additional employees to act, 48 §§ 366a, 367
 - Duties and responsibilities of employees designated to serve as, 48 § 367

Legislative districts, Legislature authorized to establish and adjust, 48 § 69a

Legislators, exemption from military service, 48 § 474

Legislature,
- Authority to adjust legislative districts, 48 § 69a
- Expenses, 48 § 72

Longshoremen's and Harbor Workers' Compensation Act, application to employment at military bases, 42 §§ 1651–1654

Mental institutions. Insane Persons, generally, ante

Mileage, members of Legislature, 48 § 72
- Appropriation, 48 § 87

Militia, 48 §§ 473–479
- Adjutant General, 48 § 477
- Age of members, 48 § 473
- Citizens as members, 48 § 473
- Commander, 48 § 476
- Enlistment in territorial guard, 48 § 479
- Equipment issued to territorial guard, 48 § 479

ALASKA—Continued

Militia, 48 §§ 473–479—Continued
Exemption from service, 48 § 474
Judges exempt from service, 48 § 474
Legislators exempt from service, 48 § 474
Organized militia, 48 § 473
Persons in, 48 § 473
Territorial guard, 48 § 479
Unorganized militia, 48 § 473
National Guard, 48 § 473
Age of members, 48 § 475
Commander, 48 § 476
Composition, 48 § 475
Enlistment, 48 § 475
Existing National Guard, law applicable to, 48 § 478
Federal laws and regulations, subject to, 48 § 476
Officers, 48 § 475
Opium Poppy Control Act, application, 21 § 188k
Pay for military and naval services in Alaska, 37 § 102
Public lands,
Minerals in former school lands, reservation, 48 § 353 note
Sale of, former school lands, 48 § 353 note
Validation of settlement claims within Matanuska Valley, 48 § 353 note
Purchase of supplies and materials for resale to natives, government employees, etc., 48 § 50e
Railroads, reemployment of retired employees, 5 prec. § 745 note
Registers of land office. Land districts and land offices, ante
Revenues derived from schools, hospitals, etc., covered into treasury, 48 § 50f
Roads, trails and bridges, eight hour law suspended as to construction, 40 § 321 note, Ex. Ord. No. 9231
Secretary of Interior,
Contract for care, etc., of insane person, 48 § 46
Land districts and land offices, generally, ante
Senate,
Division into classes for terms of office, 48 § 69a
Election, 48 § 69a
Expenses, 48 § 72
Legislative districts, establishment and adjustment by Legislature, 48 § 69a
Mileage, appropriation, 48 § 87
Organization, 48 § 75
Terms of office, 48 § 69a
Special representatives, executive order providing for, 48 note prec. § 21, Ex. Ord. No. 9181
Telegraph and telephone lines, radio-telephone facilities, connection with commercial telephone facilities, payment of charges, 48 § 311
Territorial guard, 48 § 479
Traveling expenses of military and naval officers in, 37 § 112
United States Director of Census, certification of number of representatives for each judicial division, 48 § 69
Walruses,
Definitions in act relating to protection, 48 § 248b

ALASKA—Continued

Walruses—Continued
Officers authorized to enforce act for protection, 48 § 248a
Protection, 48 § 248
War Council, executive order creating, etc., 48 note prec. § 21, Ex. Ord. No. 9181
War-Risk Hazards Compensation Act, generally, this index
Wildlife restoration, federal aid and cooperation with Alaska Game Commission, 16 § 669g–1

ALASKA WAR COUNCIL

Creation, powers and duties, 48 note prec. § 21, Ex. Ord. No. 9181

ALIEN ENEMIES

Selective Training and Service Act inapplicable to, 50 App. § 303 (a)
Tax liability, 50 App. § 24

ALIEN ENEMY HEARING BOARD

Exemption of member from laws relating to claims against United States, etc., 5 § 99 note; 18 § 198 note

ALIEN PROPERTY CUSTODIAN

Creation of office, powers and duties, 50 App. § 6 note, Ex. Ord. No. 9193
Transfer of functions, property and personnel from Department of Justice, 50 App. § 6 note, Ex. Ord. No. 9142

ALIEN REGISTRATION

Receipt cards, imitating, etc., penalty, 8 § 457

ALIENS

Admission during emergency under permit when found to be inadmissible, 22 § 226a
Children, exceptions as to expatriation, 8 § 806
Husband and wife, exceptions from expatriation, 8 § 806
Income tax,
Foreign tax credit of alien resident, 26 § 131
Nonresident alien, 26 §§ 211, 214
Income from sources without United States, 26 § 116
Optional tax inapplicable, 26 § 404
Partners, 26 § 219
Withholding tax at source, 26 § 143
Longshoremen's and Harbor Workers' Compensation Act, compensation, 42 § 1652
National emergency, restrictions and prohibitions, 22 § 223
National Youth Administration, employment of aliens prohibited, 15 §§ 721–728 note
Nonresident alien, victory tax on wages of employee, 26 § 465
Presumption as to date of payment, 26 § 322
President to prescribe rules as to visas to aliens dangerous to public safety, 22 § 229

ALIENS—Continued

Visas refused for admission into United States endangering public safety, 22 § 228
Work Projects Administration, employment on prohibited, 15 §§ 721–728 note

ALIMONY

Income Tax, this index
Victory tax deduction, 26 § 451

ALLIES

Citizens in service of allied forces, relief as to public lands, 50 App. § 572
Soldiers' and sailors' civil relief, application to service with allies, 50 App. § 514

ALLOCATION

Quota provided in Inter-American Coffee Agreement, 19 § 1356

ALLOWANCES

Coast Guard Reserve,
 Cost of uniform, bedding, etc., 14 § 310
 Members of Coast Guard called to active duty in the Reserve, 14 § 315
 Officers and enlisted personnel, 14 § 306
 Temporary members, 14 § 307

ALTERATIONS

Combatant and auxiliary naval vessels, 34 § 487
Contracts for altering vessels, etc., waiver of provisions as to performance or payment bonds, 40 § 270e
Cooperative apartment building, deductions by stockholder for income tax, 26 § 23

AMENDMENTS

Permit to freight forwarder, 49 § 1010

AMERICAN HISTORICAL ASSOCIATION

National Historical Publications Commission, membership, 44 § 300e

AMERICAN MEXICAN CLAIMS COMMISSION

See Settlement of Mexican Claims Act, this index

AMERICAN SAMOA

Gold coins, bullion and certificates, executive order inapplicable to, 12 § 95 note, Ex. Ord. No. 6260

AMMUNITION

Acquisition by Secretaries of War and the Navy of ammunition produced within certain foreign countries, 22 § 417

AMORTIZABLE BOND PREMIUM

See Income Tax, this index

AMORTIZATION

Excess profits tax, amortizable bond premium on certain government obligations, 26 § 720
Income Tax, this index

AMORTIZATION—Continued

Mortgage insured under War Housing Insurance Law, 12 §§ 1738, 1743
Victory tax net income, 26 § 451

AMOUNT OF OBLIGATIONS OF THE UNITED STATES

Defined, 26 § 453

AMUSEMENT MACHINE OR DEVICE

Tax, 26 § 3267

ANALYSIS

Fiber properties of cotton samples, 7 § 473d

ANCHORAGE

Control to secure safety of naval vessels, 50 § 191c

ANIMALS

Tick eradication on Seminole Indian Reservation, 7 prec. 141 note
Transportation of stolen cattle in interstate or foreign commerce,
 Definitions, 18 § 419a
 District for prosecution, 18 § 419d
 Penalties, 18 § 419b
 Sale of cattle, 18 § 419c

ANNUITIES

Income tax,
 Employees' annuities
 Deduction of contributions, 26 § 23
 Exclusion of contributions from gross income, 26 § 22
 Exemption, 26 § 165
 Life insurance as including annuity contracts, 26 § 201
 Optional tax on individuals, 26 § 400
Tax on premiums for annuity contracts issued by foreign insurers, 26 § 1804

APARTMENT HOUSES

Cooperative corporations, deduction of payments to for income tax, 26 § 23

APPEAL AND ERROR

Explosive licenses, rejection of application, 50 § 129
Great Smoky Mountains National Park, appeal from conviction of offense committed in, 16 § 403h–5
Isle Royale National Park commissioner, appeal from conviction by, 16 § 408m
Mammoth Cave National Park commissioner, appeal from, 16 § 404c–5
Olympic National Park commissioner, appeal from conviction by, 16 § 256d

APPORTIONMENT

National acreage allotment for peanuts, 7 § 1358

APPRAISAL

Improvements on Hawaiian home lands, 48 § 703
Soldiers' and Sailors' Civil Relief Act, order of appraisal on stay of foreclosure, etc., 50 App. § 533

APPROPRIATIONS

Access roads for national defense, 23 § 106
Advance engineering surveys for defense highways, 23 § 109
Agricultural Adjustment Administration, 5 § 566
Checks drawn on treasurer of United States, appropriation for settlement, 31 § 561
Civilian defense, protection of persons and property from bombing, etc., 50 App. § 741
Defense housing, 42 § 1523
Defense public works, 42 §§ 1523 note, 1534
Emergency Ship Construction Fund, United States Maritime Commission, 46 § 1119a
Expenditure under direction of other governmental agency, 50 App. § 603
Extra compensation for overtime of inspectors in charge and radio inspectors of Communications Commission, 47 § 154 (f) (2)
Flight strips adjacent to highways, 23 § 108
Inter-American Statistical Institute, membership by United States, 22 § 269d
Loans, leases, etc., of defense articles to foreign government, 22 § 415
Materials for vessels to Philippine government, funds received from sale of, credited to appropriations to replace materials, 34 § 554
National Defense Housing, 42 § 1523 note
Naval procurement fund, 31 § 645a
Naval Reserve Officers' Training Corps, 34 § 821 note
Navy Department, limitation as to lease-lend, 22 § 412 note
Peanuts, provisions concerning marketing, 7 § 1359
Prisoners of war, expenses for maintenance, 5 § 222
Repair of highways injured by military use, 23 § 110
Senate restaurants, 40 § 174h
Strategic highway network, 23 § 104

ARCHITECT OF CAPITOL

Assistant architect, bond for handling special deposit account for Senate restaurants, 40 § 174j
Bond for handling special deposit account for Senate restaurants, 40 § 174j
Compensation of temporary employees unaffected by classification act, 5 § 662
Senate office building, duties respecting, 40 §§ 174c, 174e
Senate restaurants, powers and duties, 40 §§ 174f, 174g
Special deposit account for Senate restaurants, 40 §§ 174h, 174i

ARCHIVES

See NATIONAL ARCHIVES TRUST FUND BOARD, generally, this index

ARCHIVIST

Chairman of National Archives Trust Fund Board, 44 § 300bb
Copies of archives or records, 44 § 300h
Disposition of papers of no permanent value or historical interest, 44 § 300i
Employees, appointment, 44 §§ 300a, 300b
Expenditures,
 Report, 44 § 300i
 Supervision, 44 § 300j

ARCHIVIST—Continued

List of papers of no permanent value, 44 § 300i
National Archives, generally, this index
National Historical Publications Commission, chairman, 44 § 300e
Powers, 44 § 300c
Requisitioning archives or records for transfer, 44 § 300c
Rules and regulations, advice by National Archives Council, 44 § 300f
Transmission to Congress of recommendations of National Historical Publications Commission, 44 § 300i

ARIZONA

Mining permitted in Organ Pipe Cactus National Monument, 16 § 450z

ARM BANDS

Civilian defense, unlawful to wear arm bands prescribed by Director, 50 App. § 742

ARMED FORCES

See ARMY; MARINE CORPS, etc., generally, this index

ARMED VESSELS

Bond, 22 § 446 note
President may permit arming, 22 § 446 note

ARMISTICE DAY

Display of flag, 36 § 174

ARMY

Advisory Committee for Aeronautics, compensation of retired army officer serving committee, 49 § 245
Allowances,
 Active duty of retired members, 37 § 115
 Adopted child, right to family allowance, 37 § 220
 Agent prohibited from receiving family allowance for services, 37 § 219
 Air travel allowance, 37 § 112
 Alaska, traveling expenses in, 37 § 112
 Allotment from pay may be continued or modified after enactment of family allowance law, 37 § 208
 Application for monthly family allowance, 37 § 204
 Appropriations available for payment of family allowances, 37 § 213
 Assignment of family allowances, 37 § 215
 Attachment of family allowance, 37 § 215
 Attorney prohibited from receiving family allowance for services, 37 § 219
 Back allowances, 37 § 119
 Brigadier General, 37 § 107
 Brother, allowance to brother of enlisted man, 37 §§ 201–220
 Certificates of officers as to allowances, 50 App. § 836
 Chief of staff, 37 § 107
 Chief petty officers, 37 § 109
 Chief warrant officer, 37 § 108

ARMY—Continued

Allowances—Continued
Children,
Allowances to, 37 §§ 201–220
Defined, 37 § 104
Civilian employees, missing, interned or imprisoned employees, 50 App. §§ 1001–1014.
Clothing for enlisted men, 37 § 110
Commencement of payment of family allowance, 37 § 207
Commmissioned officers and their dependents, rental allowance, 37 § 106
Conclusiveness of findings relating to allowances to missing, interned and imprisoned men, 50 App. §§ 1009, 1010
Continuance of payment of family allowance irrespective of pay accruing, 37 § 210
Contract surgeons, air travel allowance, 37 § 112
Contribution of government to family allowance, 37 §§ 202, 205
Decree or agreement fixing sums payable to wife or child, family allowance not to exceed, 37 § 206
Definition of terms in family allowance law, 37 § 220
Delegation by Secretary of War of authority respecting family allowances, 37 § 211
Dependents,
Chief warrant officer, 37 § 108
Defined, 37 § 104
Enlisted men, 37 § 110
Family allowances, 37 §§ 201–220
Missing, interned or imprisoned men or officers, 50 App. §§ 1003, 1004, 1007, 1010, 1012
Monetary allowance in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105
Temporary chief warrant officers, 37 § 108
Transportation allowance, 37 § 112
Travel allowances, 50 App. § 764
Warrant officers, 37 § 108
Desertion affecting family allowance, 37 § 210
Director of Selective Service System to cooperate in administering family allowance law, 37 § 214
Divorced wife, allowances to, 37 §§ 201–220
Enlisted men, 37 § 110
Advanced payment of allowance for quarters and subsistence, 37 § 19
Air travel allowance, 37 § 112
Family allowances, 37 §§ 201–220
Missing, interned or imprisoned men, 50 App. §§ 1001–1014
Re-enlistment, 37 § 110
Reserve force in active duty, 37 § 114
Transportation allowance on change of station, 37 § 112
Monetary allowance in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
Enlistment allowance, 37 § 110

ARMY—Continued

Allowances—Continued
Execution against family allowance, 37 § 215
Exemption of family allowance from process, 37 § 215
Fact questions concerning family allowances determined by Secretary of War, 37 § 212
Family allowance to enlisted men, 37 §§ 201–220
Foster parents, right to family allowance, 37 § 220
General, 37 § 107
Grandchild, allowance to grandchild of enlisted man, 37 §§ 201–220
Grandparents, right to family allowance, 37 § 220
Half brothers and half sisters, right to family allowance, 37 § 220
Household effects, transportation allowance, 37 § 112
Illegitimate child, right to family allowance, 37 § 220
Imprisonment affecting family allowance, 37 § 210
Income tax on additional allowances, 26 § 22
Lieutenant General, 37 § 107
Medical administrative corps officer receiving temporary appointment, 10 § 156
Mileage,
Officers, 37 § 112
Public roads administration, officers detailed to, 23 § 117
Reserve forces, 37 § 103
Missing, interned or imprisoned officers or men, 50 App. §§ 1001–1014
Modification of determinations concerning family allowances, 37 § 212
Mounts of officers, additional allowance, 10 § 803 note
Nurses, missing, interned or imprisoned nurses, 50 App. §§ 1001–1014
Offenses,
Family allowances, 37 §§ 216–219
Receiving allowance of missing, interned or imprisoned men, 50 App. § 1008
Overpayment or erroneous payment of family allowances, 37 § 212
Parents, allowance to parents of enlisted men, 37 §§ 201–220
Payment of family allowance accruing before November 1, 1942, 37 § 207
Per diem rates in lieu of subsistence allowance of officers, 37 § 20 note
Perjury in obtaining family allowance, 37 § 217
Persons designated to receive family allowance on behalf of dependents, 37 § 209
Posthumous appointment affecting, 10 § 491d
Preference to parents receiving family allowance, 37 § 220
Presumption of acceptance of promotion on date of announcement, 10 § 558
Privately owned vehicle, allowance for use, 37 § 112

ARMY—Continued

Allowances—Continued
Quarters,
Rental allowance,
Brigadier generals and major generals, 37 § 107
Commissioned officers and their dependents, 37 § 106
Reduction of allowance,
Chief warrant officers, 37 § 108
Pay Readjustment Act, 37 § 119
Reduction of pay for family allowance, 37 §§ 202, 207, 210
Regulations respecting family allowances, 37 § 211
Rental allowance,
Brigadier generals and major generals, 37 § 107
Chief warrant officer, 37 § 108
Commissioned officers and their dependents, 37 § 106
Enlisted men, 37 § 110
Nurses, 37 § 113
Temporary chief warrant officers, 37 § 108
Warrant officers, 37 § 108
Reserve forces, 37 § 103
Active duty, 37 § 114
Air travel allowance, 37 § 112
Family allowances, 37 §§ 201–220
Mileage, transportation and travel expense allowance, 37 § 112
Reduction by reason of Pay Readjustment Act, 37 § 119
Transportation of dependents on change of station, 37 § 112
Retired forces,
Active service, 37 § 115
Family allowances, 37 §§ 201–220
Missing, interned or imprisoned officers, 50 App. §§ 1001–1014
Reduction by reason of enactment of Pay Readjustment Act, 37 § 119
Transportation allowance for dependents on change of station, 37 § 112
Review of determinations concerning family allowances, 37 § 212
Secretary of War to administer family allowance law, 37 § 211
Sisters of enlisted men, allowance to, 37 §§ 201–220
Stepbrothers and stepsisters, right to family allowance, 37 § 220
Stepparents or stepchild, right to family allowance, 37 § 220
Subsistence,
Brigadier General, 37 § 107
Chief warrant officer, 37 § 108
Commissioned officers on active list, 37 § 105
Enlisted men, 37 § 110
Major General, 37 § 107
Nurses, 37 § 113
Officers below grade of Brigadier General and their dependents, 37 § 105

ARMY—Continued

Allowances—Continued
Subsistence—Continued
Officers while traveling, 37 § 112
Per diem rates in lieu of subsistence, 37 § 20 note
Public roads administration, officers detailed to, 23 § 117
Temporary chief warrant officers, 37 § 108
Warrant officers, 37 § 108
Temporary chief warrant officer, 37 § 108
Termination of family allowance, 37 §§ 204, 207, 218
Transportation allowance, 37 § 112
Monetary allowance in lieu of transportation in kind for dependents, 37 § 112 note, Ex. Ord. No. 9222
Travel expenses generally,
Dependents, 50 App. § 764
Dependents of persons missing, interned or imprisoned, 50 App. § 1012
Inspectors of buildings owned or occupied by United States in foreign countries, 10 § 541
Officers, 37 § 112
Per diem rates in lieu of subsistence, 37 § 20 note
Per diem rates of allowance, 37 § 112a
Selective service personnel, 50 App. § 310
Uniforms, 10 §§ 904b–904d
Value of allowance to enlisted men, 37 § 110
Waiver of recovery of family allowances erroneously paid, 37 § 212
Warrant Officers, this index
Wife, allowances to, 37 §§ 201–220
Attendance of personnel as students at educational institutions, etc., 10 § 535 note
Baggage, funds for transporting and packing, 50 App. § 765
Bonds, mail clerks, 39 § 138
Bonuses, posthumous commission affecting, 10 § 491d
Buildings, chief of engineers to construct and repair, 10 § 181b
Capture of enemy property, act relating to aircraft as prize as not affecting, 34 § 1131
Certificates of officers as to pay and allowances, acceptance as supporting payments, 50 App. § 836
Certificates of payments received for uniform allowance, 10 § 904c
Chief petty officer, pay and allowances, 37 § 109
Chiefs of corps and departments,
Engineers,
Additional technical and clerical personnel, 10 § 187
Command of officers of construction division of quartermaster corps, 10 § 181b
Flood control,
Alamogordo Dam and Reservoir on Pecos River, 33 § 707
Clearing and straightening channels in navigable streams, 33 § 701g
Dams, facilities for future power development, recommending installation, 33 § 701j

ARMY—Continued

Chiefs of corps and departments—Continued
Engineers—Continued
Flood control—Continued
Mississippi River, 33 § 702a–12
Modification of plan, completion of smaller improvements, 33 § 701m
Preliminary examinations and surveys authorized, 33 §§ 701b–4, 701f note
Preparations for project, insufficiency of total authorization, 33 § 701m
Supervision of investigations and improvements, 33 § 701b
Fort Peck project, supervision, 16 § 833
Mississippi River Commission, officer serving as president of, retired rank and pay, 10 § 1026b
Nicaragua Canal, 33 § 540 note
Powers and duties, 10 § 181b
Staff,
Pay and allowances, 37 § 107
Civilian employees,
Appointment, 50 App. § 763
Dependents, expenses of transporting, 50 App. § 763
Household goods, expenses of transporting, 50 App. §§ 763, 765
Pay and allowances of missing, interned or imprisoned employees, 50 App. §§ 1001–1014
Temporary duty, assignment to, 50 App. § 763
Transfer to places outside United States, 50 App. § 763
Transportation expenses on transfer to places outside United States, 50 App. § 763
Claims,
Damages occasioned by Army in foreign country, 31 § 224d
Pay and allowances of military and civilian personnel for damages for loss of private property, 31 § 223
Commissary supplies, purchase by personnel of Coast and Geodetic Survey, 33 § 868a
Commissioned officers,
Base pay and pay period, 37 § 101
Credits for pay, 37 § 103a
Limitation on cost of construction of quarters, 10 § 1337a
Oath of elector in military service administered by, 50 § 308
Uniform allowance, 10 §§ 904b–904d
Commissions of officers,
Extension, 50 App. § 732
Posthumous commission,
Appointment on completion of training, 10 § 491b
Date of issuance, 10 §§ 491a–491c
Death in line of duty before issuance, 10 § 491a
Pay, allowances and bonuses affected by, 10 § 491d
Recommendation for appointment or promotion, 10 § 491c
Report to Congress of persons commissioned from civilian life, 37 § 120

ARMY—Continued

Commissions of officers—Continued
Subsistence allowance, 37 § 105
Termination by President, 50 App. § 732
Conclusiveness of findings relating to pay and allowances of missing, interned and imprisoned men, 50 App. §§ 1009, 1010
Construction work on bases in British possessions in Atlantic Ocean, eight-hour law suspended, 40 § 321 note
Continuance of person in missing status, 50 App. §§ 1005, 1006
Contracts,
Limitation of contractor's fee, 50 App. § 633
Priorities of delivery of materials, 50 App. § 633
Convicts, exception as to enlistment in meritorious cases, 10 § 622
Death gratuity after twelve months absence, 50 App. § 1005
Dependents. Allowances, ante
Deposit of soldiers' savings, 10 §§ 906, 907
Detention of persons in Army custody, appropriation for expenses, 5 § 222
Discharge of enlisted men,
Donation on discharge for fraudulent enlistment, 10 § 657
Donation to prisoner discharged dishonorably, 10 § 1460
Pension of benefits, 10 § 656
Dishonorable discharge affecting right of naturalization, 8 § 1004; 50 App. § 640
Donation to person discharged for fraudulent enlistment, 10 § 657
Draftees included in Army of United States, 10 § 2
Educational institutions, enlisted men, detail as students, 10 § 535
Enlisted men,
Clothing, 37 § 110
Deposit of savings, 10 §§ 906, 907
Extension of period of service, 50 App. § 352
Hospital care in Canal Zone, 10 § 727
Limitation on cost of construction of quarters, 10 § 1337a
Payment on retirement, 10 § 982a
Re-enlistment, allowance for, 37 § 110
Relief from selective training and service after three-year service, 50 App. § 305
Retention in service after expiration of enlistment of man suffering from disease or injury, 10 § 628a
Retired pay, 37 § 115
Storage of household goods, 50 App. § 764
Travel pay on discharge or release from active duty, 10 § 752
Waiver of pension for receiving retired pay and allowances, 38 § 26b
Enlisted reserve corps,
Pensions for death or disability in federal service, 10 § 456a
Soldiers' and Sailors' Civil Relief Act, right to benefits, 50 App. § 516
Travel allowance on discharge or release, 10 § 752

ARMY—Continued

Enlistment,
Extension of period, 50 App. § 732
Payment of money and transportation expenses of person discharged for fraudulent enlistment, 10 § 919
Termination by President, 50 App. § 732
Entertainment of enlisted personnel, 50 App. § 761
Equipment, allowance, 10 §§ 904b–904d
Equivalent pay of retired members, 37 § 115
Escaped military prisoner, payment to civil officer or citizen for services and expenses, 10 § 1431
Exemption of soldiers' savings, 10 § 906
Extension of period of service, 50 App. § 732
Family allowances to enlisted men, 37 §§ 201–220
Female dietetic personnel, employment, 10 § 81 note
Field clerks, credits of officers for pay, 37 § 103a
First lieutenant, subsistence allowance, 37 § 105
Fraudulent enlistment, donation on discharge for, 10 § 657
Funds, chief of engineers, funds transferred to, 10 § 181b note
Gifts from members of armed forces abroad, free entry, 50 App. §§ 846, 847
Honorable discharge in lieu of birth certificate required before working on defense project, 41 § 49
Household goods,
Funds for transporting and packing, 50 App. § 765
Transportation expenses, 50 App. § 764
Civilian employees, 50 App. § 763
Houses of prostitution near military establishments forbidden, 18 § 518a
Imprisonment affecting family allowances, 37 § 210
Income tax,
Additional allowances for service, exclusion from gross income, 26 § 22
Award for injury, 26 § 22
Missing, interned or imprisoned men, 50 App. § 1013
Instructions of enlisted personnel, 50 App. § 761
Insurance premiums deductions from pay continued for missing, interned or imprisoned men, 50 App. § 1003
Interest on deposit of soldiers' savings, 10 § 907
Investigators, personnel as investigators at industrial plants, etc., 10 § 535
Lending, leasing, etc., of defense articles or information, act not to be construed to change laws concerning land forces, 22 § 419
Licenses in connection with government reservations, issuance by chief of engineers, 10 § 181b
Limitation on cost of construction of living quarters, 10 § 1337a
Longshoremen's and Harbor Workers' Compensation Act, application to land used for military purpose, 42 §§ 1651–1654
Mexican border service, naturalization of veterans, 8 § 723a
Military construction, funds available used to acquire land, 50 App. § 771
Naturalization of person serving in Army in World War II, 8 §§ 1001–1005; 50 App. § 640

ARMY—Continued

Non-commissioned officers, posthumous appointment, 10 § 612
Oath of officers on promotion, 10 § 558
Observers, personnel as observers at industrial plants, etc., 10 § 535 note
Offenses, receiving allowances and pay of missing, interned or imprisoned men, 50 App. § 1008
Officers,
Aerial flights, suspension of laws limiting number of officers required to engage in, 50 App. § 762
Appointment,
Inspectors of buildings in foreign countries, 10 § 541
Temporary, war or emergency, 10 §§ 484 note, 513
Brigadier General,
Chief of chaplains, temporary appointment, 10 § 234 note
Pay and allowance, 37 § 107
Captains,
Pay, 37 § 101
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105
Certificates as to, pay and allowances, acceptance as supporting payments, 50 App. § 836
Colonels,
Pay, 37 § 101
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105
Commissioned officers, ante
Damage to government property, final action on surveys or vouchers relating to, 10 § 1304
Defense housing, 42 §§ 1501, 1502
Detailed to public roads administration, 23 § 117
Federal Works Administrator, appointment as, salary, 10 § 576a
First lieutenants,
Pay, 37 § 101
Rental allowance, 37 § 106
General, pay and allowances, 37 § 107
Hospital care in Canal Zone, 10 § 727
Housing for, 42 § 1522
Lieutenant colonel,
Pay, 37 § 101
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105
Lieutenant General, pay and allowances, 37 § 107
Major generals, pay and allowances, 37 § 107
Majors,
Pay, 37 § 101
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105
Medical administrative corps, temporary appointment in time of war, 10 § 156
Receipts of moneys from sales by officers on disbursing duty used for current expenditures, 31 § 493a
Relief from selective training and service after three-year service, 50 App. § 305
Reserve officers,
Allowances and pay of missing, interned or imprisoned officers, 50 App. §§ 1001–1014

ARMY—Continued

Officers—Continued
- Reserve officers—Continued
 - Disability in line of duty while in active service, retirement pay and hospital benefits, 10 § 456a
 - Pay, 37 § 103
 - Suspension of law limiting number, 50 App. § 762
- Second lieutenants,
 - Pay, 37 § 101
 - Rental allowance, 37 § 106
 - Subsistence allowance, 37 § 105
- Storage of household goods, 50 App. § 764
- Temporary appointment, national emergency, no particular component of army, 10 § 484 note
- Traveling expenses, selective service personnel, 50 App. § 310
- Uniforms, allowances, 10 §§ 904b–904d
- Unserviceability, spoilage, etc., of government property, final action on surveys or vouchers relating to, 10 § 1304

Officers' reserve corps,
- Allowances for uniforms, 10 §§ 904b–904d
- Pensions for death or disability in federal service, 10 § 456a
- Relief from selective training and service, 50 App. § 305
- Suspension of laws limiting number of officers, 50 App. § 762

Pay,
- Active duty of retired members, 37 § 115
- Additional pay,
 - Enlisted men for special qualifications, 37 § 116
 - Flying duty, 37 § 118
 - Parachutist and parachute training, 37 §§ 29b, 118
- Alaska, increase of pay for services in, 37 § 102
- Aviation duty, increase of pay, 37 § 102
- Back pay, 37 § 119
- Base pay,
 - Brigadier General, 37 § 107
 - Chief petty officers, 37 § 109
 - Chief warrant officer, 37 § 108
 - Colonel, 37 § 101
 - Commissioned officer, 37 §§ 101–103a
 - Enlisted men, 37 § 109
 - Increase, 50 App. § 1018
 - Services outside United States, 37 § 102
 - Lieutenant colonels, 37 § 101
 - Major General, 37 § 107
 - Temporary chief warrant officers, 37 § 108
 - Warrant officers, 37 § 108
- Brigadier General, 37 § 107
- Captains, 37 § 101
- Certificates of officers as to pay, 50 App. § 836
- Chief of chaplains, 37 § 101
- Chief of staff, 37 § 107
- Chief petty officers, 37 § 109
- Chief warrant officer, 37 § 108
- Civilian employees, missing, interned or imprisoned employees, 50 App. §§ 1001–1014

ARMY—Continued

Pay—Continued
- Colonel, 37 § 101
- Commissioned officers,
 - Increase of base pay for services outside United States, 37 § 102
- Computation of services for pay purposes, 37 § 101
- Conclusiveness of findings relating to pay of missing, interned and imprisoned men, 50 App. §§ 1009, 1010
- Credits for service, 37 §§ 101–103a
- Engaging in service with publication carrying paid advertisements of War Department as affecting, 10 § 918
- Enlisted men, 37 § 109
- First lieutenants, 37 § 101
- Flying duty, additional pay, 37 § 118
- General, 37 § 107
- Increase of pay,
 - Enlisted men, 37 § 109
 - Flying or parachute duty, 37 §§ 29b, 118
 - Officers' base pay, 37 § 101
 - Services outside United States, 37 § 102
- Lieutenant colonels, 37 § 101
- Lieutenant General, 37 § 107
- Longevity pay of officers,
 - Computation of service, 37 § 101
 - Reserve officers, 37 § 103
- Major generals, 37 § 107
- Majors, 37 § 101
- Medical administrative corps officer receiving temporary appointment, 10 § 156
- Missing, interned or imprisoned nurses, 50 App. §§ 1001–1014
- Missing, interned or imprisoned officers or men, 50 App. §§ 1001–1014
- Nurses,
 - Increase of pay for services outside United States, 37 § 102
- Offense, receiving pay for missing, interned or imprisoned men, 50 App. § 1008
- Parachutist and parachute training, 37 § 118
- Periods and base pay of officers below grade of Brigadier General, 37 § 101
- Posthumous appointment affecting, 10 § 491d
- Presumption of acceptance of promotion on date of announcement, 10 § 558
- Reduction for family allowance, 37 §§ 202, 206, 210
- Reserve forces, 37 § 103
 - Active duty, 37 § 114
 - Commissioned officers, computing service for pay, 37 § 101
 - Flying or parachute duty, 37 § 118
 - Reduction by reason of Pay Readjustment Act, 37 § 119
- Sea duty, increase pay for, 37 § 102
- Second lieutenants, 37 § 101
- Services counted for pay purposes, 37 § 101
- Special qualifications, 37 § 116
- Specialist corps member assigned to supply service, 10 § 665

ARMY—Continued

Pay—Continued
Temporary appointment,
During national emergency, 10 § 484 note
Officers to higher grade, 37 § 101
Temporary chief warrant officers, 37 § 108
Warrant Officers, this index
Personnel,
Attendance as students at educational institutions, etc., 10 § 535 note
Specialist corps, creation, 5 note prec. § 181
Physical therapy personnel, employment, 10 § 81 note
Postage, free use of mails, 50 App. § 639
Posthumous commissions. Commissions of officers, ante
Prisoners, hospital care in Canal Zone, 10 § 727
Promotion of officers,
Posthumous promotion, 10 §§ 491c, 612
Presumption of acceptance on date of announcement, 10 § 558
Property,
Chief of engineers,
Power to acquire, 10 § 181b
Property transferred to, 10 § 181b note
Public roads administration, officers detailed to, 23 § 117
Public utilities operated by chief of engineers, 10 § 181b
Quartermaster supplies, purchase by personnel of Coast and Geodetic Survey, 33 § 868a
Quarters, limitation on cost of construction, 10 § 1337a
Rank of officers, medical administrative corps officer receiving temporary appointment, 10 § 156
Release by Secretary of War of persons from active military service subject to undue hardship if retained, 50 App. § 354
Reorganization, 50 App. § 601 note, Ex. Ord. No. 9082
Report to Congress of persons commissioned from civilian life, 37 § 120
Reserve forces,
Active duty, suspension of laws limiting number of officers, 50 App. § 762
Allowances, ante
Ordering to active service under Service Extension Act, 50 App. § 401
Pay, ante
Persons released from active military service to remain in reserve component of land forces, 50 App. § 354
Relief from selective training and service after three-year service, 50 App. § 305
Travel allowance for enlisted men on discharge or release, 10 § 752
Retainer pay of retired members, 37 § 115
Retired pay of enlisted men, 37 § 115
Reduction by reason of Pay Readjustment Act, 37 § 119
Victory tax, 26 § 465
Retired pay of officers,
Advisory Committee for Aeronautics, officer serving committee, 49 § 245
Computation, 37 § 115

ARMY—Continued

Retired pay of officers—Continued
Increased retired pay, 37 § 115
Missing, interned or imprisoned officers, 50 App. §§ 1001–1014
Mississippi River Commission, officer of corps of engineers serving as president of, 10 § 1026b
Reduction by reason of Pay Readjustment Act, 37 § 119
Victory tax, 26 § 465
Warrant officers, 10 § 594; 37 § 115
Retirement of enlisted men,
Allowances, ante
Computation of services, 10 § 957
Permanent incapacity, 10 § 939
Retirement of officers,
Allowances, ante
Extension of service of persons in active military service, 50 App. § 352
Ordering to active service under Service Extension Act, 50 App. § 401
Returned to active duty under order of President, 50 App. § 356
Warrant officers, temporary appointees, 10 § 591a
Review, missing or interned person, 50 App. § 1005
Service Extension Act, generally, this index
Soldiers' and Sailors' Votes, generally, this index
Specialist corps,
Creation, 5 note prec. § 181
Member assigned to supply service, pay of, 10 § 665
Staff judge advocate, administration of oath, 10 § 1586
Strength of army, suspension of laws limiting, 50 App. § 762
Subsistence. Allowance, ante
Supplies, stores and services, 50 App. §§ 1152, 1154, 1171
Tax,
Admissions, soldiers admitted free or at reduced rates, exemption, 26 § 1700
Transportation of persons, exemption, 26 § 3469
Temporary duty, expenses for transporting dependents and household effects on assignment to, 50 App. § 764
Territorial use of units suspended during war, 50 App. § 731
Transportation,
Appropriations available for travel of personnel including travel of dependents, 31 § 650a
Dependents, 37 § 112
Exemption from tax, 26 § 3469
Fraudulent enlistment, payment of transportation expenses on discharge for, 10 § 919
Transports,
Dependents of members transported by, 37 § 112
United States employees in Alaska permitted to use, 10 § 1371a
Travel expenses. Allowances, ante
Victory tax, exemption, 26 § 465

ARMY—Continued

Voting in wartime. Soldiers' and Sailors' Votes, generally, this index
Women, star for gallantry not warranting medal or cross, 10 § 1412
Women's Army Auxiliary Corps, generally, this index

ARMY AND NAVY MUNITIONS BOARD

Requisitioning of supplies, etc., determination of necessity of and disposition of articles requisitioned, 50 App. § 711 note

ARMY DAY

Display of flag, 36 § 174

ARMY TRANSPORT SERVICE

See ARMY, this index

ARREST

Fugitive from United States in Canal Zone, 48 § 1330–1
Great Smoky Mountains National Park, 16 §§ 403h–5, 403h–6
Isle Royale Park commissioner's power to issue process for, 16 §§ 408m, 408n
Mammoth Cave National Park, offenses committed in, 16 §§ 404c–5, 404c–6
Olympic National Park commissioner's power to issue process for, 16 §§ 256d, 256e
Transportation furnished to persons arrested and subsequently released without conviction, 18 § 746a

ARSENALS AND ARMORIES

Federal Explosives Act inapplicable to, 50 § 123
Sketches, photographs, maps, etc., 50 App. §§ 781–785

ART

National Collection of Fine Arts, name of bureau formerly designated as National Gallery of Art, 20, note prec. § 71

ARTICLES OF WAR

Branch office of Judge Advocate General, review by, 10 § 1522
Women's Army Auxiliary Corps members subject to, 10 § 1714

ARTISTIC COMPOSITIONS

Income tax, work covering period of thirty-six months or more, 26 § 107

ARTISTIC WORK OR INVENTION

Defined, 26 § 107

ASSEMBLING

Contracts for assembling vessels, etc., waiver of provisions as to performance or payment bonds, 40 § 270e

ASSESSMENT LIFE INSURANCE COMPANY

Life insurance reserves defined, income tax, 26 § 201

ASSESSMENTS

Soldiers' and sailors' civil relief, application to court, 50 App. § 590
War affecting assessment, 26 § 3804

ASSIGNMENTS

Application for patent, 35 § 47
Family allowance to dependents of enlisted men, 37 § 215
Life insurance policy,
 Estate tax, 26 § 811
 Security for debt, soldiers' and sailors' civil relief, 50 App. § 535

ASSISTANTS

Bureau of Indian Affairs, 25 § 2a
Chief of Naval Personnel, name of assistant chief of Bureau of Navigation changed to, 5 § 429 note
Commandant of Coast Guard, pay and allowances, 37 § 107
Commissioner of General Land Office, 43 § 3a
Director of Coast and Geodetic Survey, pay and allowances, 37 § 107

ATTACHMENT

Family allowance to dependents of enlisted men, 37 § 215

ATTORNEY GENERAL

Agent of foreign principal required to register with, 22 § 612
Assistant Attorney General, compensation, appropriations for, 31 § 663a
Cancellation of deportation proceedings, 8 § 155
Compensation, appropriation for, 31 § 663a
Condemnation proceedings, stipulation for exclusion of certain property, 40 § 258f
Deportation of alien after resolution against suspension of deportation, 8 § 155
District attorneys, rules and regulations for accounts, 28 § 592
Easements over lands of United States, grant to states, etc., 43 § 931a
Emergency Price Control,
 Certification to Attorney General of person liable for punishment, 50 App. § 925
 Copy of voluntary arrangement or agreement to be furnished to Attorney General, 50 App. § 905
Examination of records of investigations of marshals, clerks, etc., by agents, 5 § 301
Foreign Propagandists and Political Parties, this index
Investigation, official matters under control of Department of Justice and Department of State, 5 § 299
Prize cases, venue selected by Attorney General, 50 App. § 822
Process on United States, sending of copies to Attorney General, 28 § 902
Registration,
 Agents of foreign principals, duties transferred to Attorney General by executive order, 22 note prec. § 611, Ex. Ord. No. 9176

ATTORNEY GENERAL—Continued

Registration—Continued
Foreign propagandists and political parties, rules and regulations prescribed by, 22 § 620
Report of suspension of anti-trust and Federal Trade Commission laws during war, 50 App. § 1112
Rights of way over lands of United States, grant to states, etc., 43 § 931a
Witnesses, regulations of fees and allowances, 28 § 604

ATTORNEYS AT LAW

Emergency price control, appointment of attorneys, 50 App. § 921
Family allowances to enlisted men, receiving for services, 37 § 219
Tax Court of United States, practice before, 26 § 1100 note
Temporary or intermittent federal employees may prosecute claims against United States, 41, note prec. § 1
War Risk Hazards Compensation Act, legal services, 42 § 1714

ATTORNEYS IN FACT

Freight forwarders, service of notice on, 49 § 1016

AUDITORIUMS

Flag, display, 36 § 175

AUTOGRAPHIC REGISTERS

Manufacturers' excise tax, 26 § 3406

AUTOMATIC SEPARATION

Government employees arriving at retirement age, exemption, 5 § 715a note, Ex. Ord. No. 9047

AUXILIARY VESSELS

Alterations, 34 § 487

AVIATION CADETS

Naval aviation cadets. Air Corps, this index

AWARDS

Excess profits tax income from award, 26 § 721

BAD DEBT

Defined, 26 § 22
Income Tax, this index

BADMINTON EQUIPMENT

Manufacturers' excise tax, 26 § 3406

BAGGAGE

Inspection and disinfection of baggage entering from Mexico, 7 § 149

BAIL AND RECOGNIZANCES

Fugitive from United States in Canal Zone, 48 § 1330–1
Great Smoky Mountains National Park commissioner, power to grant, 16 § 403h–6
Isle Royale National Park commissioner, power to grant, 16 § 408n

BAIL AND RECOGNIZANCES—Con.

Mammoth Cave National Park commissioner, power to grant, 16 § 404c–6
Olympic National Park commissioner's power to grant, 16 § 256e
Soldiers' and sailors' civil relief, 50 App. § 513

BAILMENT

Soldiers' and sailors' civil relief, 50 App. § 513
Dependents' right to benefits, 50 App. § 536
Modification, etc., of contract secured, 50 App. § 517

BALL

Income tax, depletion allowance of mines, 26 § 114

BALLOONS

Suspension of laws limiting number of, 50 App. § 774

BALLOTS

War ballots. Soldiers' and Sailors' Votes, this index

BANK PROOF MACHINES

Manufacturers' excise tax, 26 § 3406

BANKRUPTCY

Income tax, railroad, exclusion of income from discharge of indebtedness, 26 § 22
Internal revenue tax, 50 App. § 1013 note
Railroad Adjustments, generally, this index
Railroad, income tax, exclusion of income from discharge of indebtedness, 26 § 22
Soldiers' and Sailors' Civil Relief Act, 50 App. § 573 note
Stamp tax,
Obligations issued by bankruptcy trustee, 26 § 1801
Transfer of bonds by or to trustee, 26 § 3481
Transfer of stock certificate to trustee, 26 § 1802

BANKS AND BANKING

Income tax, capital gains and losses, 26 § 117
Preference of United States on certified check received as payment for customs duties, 19 § 198
Stamp tax on transfer of,
Bonds, etc., to officer taking over assets, 26 § 3481
Stock certificate to officer taking over assets, 26 § 1802

BARBER SHOPS

Toilet preparations, retailers' excise tax, 26 § 2402

BASE PERIOD

Excess profits credit based on income, 26 § 713

BASEBALL EQUIPMENT

Manufacturers' excise tax, 26 § 3406

BASKETBALLS

Manufacturers' excise tax, 26 § 3406

BATTLEFIELDS

Fires, setting, 18 § 106

BEAUTY PARLORS

Toilet preparations, retailers' excise tax, 26 § 2402

BEDDING

Coast Guard Reserve members, 14 § 310

BENEFICIARIES

Income tax, wife under estate or trust created on separation, 26 § 171

BEQUESTS

Estate taxes, definitions, 26 §§ 812, 861
National Archives Trust Fund Board,
Administration, 44 § 300cc
Exemption from taxation, 44 § 300gg

BERTHS

Tax, 26 § 3469

BEVERAGE COOLERS

Display cases, etc., manufacturers' excise tax, 26 § 3405

BILLIARD BALLS AND CUES

Manufacturers' excise tax, 26 § 3406

BILLIARD ROOM

Defined, 26 § 3268

BILLIARD TABLES

Manufacturers' excise tax, 26 § 3406
Tax on operators of billiard rooms, 26 § 3268

BILLING MACHINES

Manufacturers' excise tax, 26 § 3406

BILLS AND NOTES

Counties, sale of certain securities by Secretary of Treasury authorized, 15 § 611a–1
Debentures issued under War Housing Insurance Law, 12 § 1739
Excess profits tax, credit for debt retirement, 26 § 783
Municipalities, sale of certain securities by Secretary of Treasury authorized, 15 § 611a–1
Reconstruction Finance Corporation,
Additional amount, 15 §§ 606b–2, 609c–1, 609p, 609r to 609t
Defense housing insurance, 12 § 1737; 15 § 609k

BILLS OF LADING

Freight forwarders, 49 §§ 1004, 1013

BINDING

National Youth Administration, 15 §§ 721–728 note
Procurement Division to place Treasury Department's orders for, 44 § 229

BINOCULARS

Retailers' excise tax, 26 § 2400

BIRTH CERTIFICATES

Defense project, honorably discharged veteran need not produce, 41 §§ 49, 50

BITUMINOUS COAL

Consumers' counsel,
Abatement of proceedings by or against certain other officers or offices, 15 § 852
Appointment by President, 15 § 852
Appointment of employees, 15 § 852
Compensation, 15 § 852
Compensation of employees, 15 § 852
Continuance of certain orders, rules, regulations, etc., after establishment of office, 15 § 852
Employees of counsel, 15 § 852
Establishment of office, 15 § 852
Functions, 15 § 852
Personnel, transfer to office, 15 § 852
Property, transfer to office, 15 § 852
Records, transfer to office, 15 § 852
Transfer of certain unexpended appropriations, allocations of funds to office, 15 § 852
Traveling expenses, 15 § 852
Extension of provisions of Bituminous Coal Act of 1937, 15 § 849
Tax, extension of duration, 26 § 3527

BLIND PERSONS

Public buildings, admittance with guide dog, 40 § 291
Reproducers for sound-reproduction records in Library of Congress, 2 § 135a
Work Projects Administration, employment on, 15 §§ 721–728 note

BLOOD TRANSFUSIONS

Military establishments, compensation of donor, 24 § 30

BOARD

Economic Warfare, contracts, 50 App. § 611 note, Ex. Ord. No. 9233
Economic Welfare, exportation of articles, prohibiting or curtailing by, 50 App. § 701
Insane persons in Alaska, boarding out, 48 § 47c
Investigation and research, powers of board extended by Presidential proclamation, 49 Ch. 1 note, Proc. No. 2559
National Archives Trust Fund Board, generally, this index
Selective Training and Service Act, posting names and classifications by local boards, 50 App. § 305 (e) (1)
War Production Board, generally, this index

BOARD OF REVIEW

Abolished and jurisdiction vested in Board of Tax Appeals, 7 § 648 note; 26 § 1101 note
Petitions to review decisions, law relating to, to remain in force, 7 § 648 note

BOARD OF TAX APPEALS

Board of Review abolished and jurisdiction vested in Board of Tax Appeals, 7 § 648 note; 26 § 1101 note
Name changed to The Tax Court of United States, 26 § 1100
Notice of deficiency, 26 § 272
Overpayment found by board, 26 § 322

BOARD OF TAX APPEALS—Continued

Refunds, 7 §§ 644, 648
Transfer of journals, records, etc., from Board of Review, 7 § 648 note

BOATS

Defined, 26 § 3540
Flag, display, 36 § 175

BOMBING

Explosive plant or magazine, 50 § 135
Protection of persons and property from bombing attack, 50 App. § 741

BOMBS

Arms, ammunition and implements of war, declaration, 22 § 452 note, Ex. Ord. No. 2549

BONA FIDE PURCHASERS

Estate tax, property subject to lien for, 26 § 827

BONDED WAREHOUSES

Removal of distilled spirits without redistillation, 26 § 2883 (d)
Theft of distilled liquors from, tax allowances, 26 § 2901 (b)
Withdrawal of imported industrial alcohol for transfer to, 26 § 3125
Withdrawals free of internal revenue tax, 19 § 1309 (a)

BONDS

Armed vessels, 22 § 446 note
Assistant,
 Army mail clerks, 39 § 138
 Coast Guard mail clerks, 39 § 135
Bail and Recognizances, generally, this index
Certifying officer or employee, 31 § 82c
Chief disbursing officer, Treasury Department, 5 § 249b
Clerk of House of Representatives, 2 § 75a
Coast Guard mail clerks, 39 § 135
Counties, sale of certain securities by Secretary of Treasury authorized, 15 § 611a–1
Definition, 26 § 125
Disbursing clerk of House of Representatives, 2 § 75a
Distilled spirits, floor stocks tax, extending time for payment, 26 § 2800 (i)
Excess Profits Tax, this index
Floor stocks tax, bond for payment on fermented liquors, 26 § 3150
Income tax,
 Amortizable bond premium, 26 § 125
 Deduction of amortizable bond premium, 26 § 23
Municipalities, sale of certain securities by Secretary of Treasury authorized, 15 § 611a–1
Revenue stamps, 26 § 1801
 Transfer, 26 § 3481
Tax on use of motor vehicles and boats, bond by persons selling stamps, etc., 26 § 3540
Transportation Act of 1920, acquisition by United States under, disposition, 40 § 316
Wine floor stocks tax, bond for payment, 26 §§ 3192, 3193

BONUS

Employees' stock bonus as investment company, 15 § 80a–3
Posthumous commissions in army or navy not to affect, 10 § 491c; 34 § 285f

BOOKKEEPING MACHINES

Manufacturers' excise tax, 26 § 3406

BOOKS

Defense contractors, departments and agencies for inspection, 50 App. § 643 note, Ex. Ord. No. 9127
Department of Agriculture's power to make microfilm and photographic reproductions, 5 § 552a
Federal Security Agency, admission in evidence when authenticated, 42 § 1601
Manufacturers or producers of nonbeverage products containing distilled spirits, 26 § 3250
Postage rate, 39 § 293a–1

BOOKS OF ACCOUNT

Agent of foreign principal, 22 § 615

BOUNDARIES

Land districts in Alaska, change by Secretary of the Interior, 48 § 365

BOWLING ALLEYS

Defined, 26 § 3268
Tax, 26 § 3268

BOWLING BALLS AND PINS

Manufacturers' excise tax, 26 § 3406

BOXER UPRISING

Pensions, granting increases to widows and dependents of persons serving in military or naval forces, 38 § 357b

BOXING EQUIPMENT

Manufacturers' excise tax, 26 § 3406

BOY SCOUTS OF AMERICA

Use tax on boats, exemption, 26 § 3540

BRANCH OFFICES

Judge Advocate General, 10 § 1522
Smaller War Plants Corporation, 50 App. § 1104

BRANDS AND MARKS

Convict made goods in interstate commerce, 18 § 396c
Insulin, 21 § 352 (k)
Livestock brands, fee for inspection, 7 § 217a

BREWERS AND BREWERIES

Tax, withdrawal free of internal revenue tax, 19 § 1309 (a)

BRIDGES

Commissioner of Public Roads to perform services in connection with, 23 § 115
Contracts for relocation, 16 § 831q
 Federal Highway Act, inclusion, 23 § 2

BRIDGES—Continued

Plans and location approved before alteration or relocation by Tennessee Valley Authority, 16 § 831c–1
Tennessee Valley Authority, compensation for injuries to, 16 § 831c–1

BRIEF CASES

Manufacturers' excise tax, 26 § 3406

BRIGADIER GENERAL

Coast Guard, pay and allowances, 37 § 107

BROKERS

Peanuts, reports and records, 7 § 1373 (a)

BROTHERS

Allowances to brothers of enlisted men, 37 §§ 201–220

BRYCE CANYON NATIONAL PARK

Correction of description of land added to, 16 § 402f

BUILDINGS

Chief of Engineers to construct and repair, 10 § 181b
Inspectors of buildings owned or occupied by United States in foreign countries, 5 § 274; 10 § 541; 34 § 448a
Secretary of Navy, operation for prosecution of war, 50 App. § 1201

BULGARIA

Declaration of war against, 50 App. note prec. § 1
Proclamation of state of war, 50 App. note prec. § 1, Proc. No. 2563

BULLION

Hoarding, export and ear marking, 12 § 95 note, Ex. Ord. No. 6260
License to acquire, hold or export, 12 § 95 note, Ex. Ord. No. 6260
Return of possessor or owner to Secretary of Treasury, 12 § 95 note, Ex. Ord. No. 6260
Trading With Enemy Act, investigation and regulation under, 50 App. § 616

BUNTING

Draping with, 36 § 176

BURDEN OF PROOF

Freight forwarder, proceedings for change of rate, classification or practice, 49 § 1006
Opium Poppy Control Act, 21 § 188m

BUREAU OF ACCOUNTS

Information collected, duty to supply other agency, 5 § 139a

BUREAU OF AGRICULTURAL ECONOMICS

Consolidation of agencies within Department of Agriculture, 50 App. § 601 note, Ex. Ord. No. 9069

BUREAU OF ANIMAL HUSBANDRY

Rabies, fees for diagnosis, 7 § 395

BUREAU OF BUDGET

Assistant director of bureau, salary, 31 § 16
Director of Bureau,
- Collection of Information, etc., generally, this index
- Supplies and equipment, duties respecting utilization, 50 App. § 611 note, Ex. Ord. No. 9235
- Transfer of appropriations, allocations or other funds to Office of the Bituminous Coal Consumers' Counsel, 15 § 852

BUREAU OF CUSTOMS

Redistribution of maritime functions, 50 App. § 601 note, Ex. Ord. No. 9083

BUREAU OF INDIAN AFFAIRS

Assistant commissioner, 25 § 2a
Civil service appointment of assistant or deputy commissioners, 25 § 2a
Deputy commissioner, 25 § 2a

BUREAU OF INTERNAL REVENUE

Information and date, duty to furnish joint committee on internal revenue taxation, 26 § 5012
Information collected, duty to supply other agency, 5 § 139a
Manufacturer of nonbeverage products containing distilled spirits, power to examine books and records of, 26 § 3250

BUREAU OF INVESTIGATION

Civil service employees paid from appropriations to, 5 § 300d
Federal Explosives Act not to affect authority, 50 § 123

BUREAU OF MARINE INSPECTION AND NAVIGATION

Redistribution of maritime functions, 50 App. § 601 note, Ex. Ord. No. 9083
War, waiver of compliance with navigation and vessel inspection laws, 46 § 1 note, Ex. Ord. No. 8976

BUREAU OF MINES

Advisory committee, creation in connection with inspections and investigations of coal mines, 30 § 4m
Director. Explosives, this index
Fuel yards, transferred to procurement office, 5 § 132 note; 41 § 7 note
Inspections and investigations for health and safety conditions, etc.,
- Administration of Act, 30 § 4l
- Admission to mine, 30 § 4h
- Annual or necessary inspections and investigations, 30 § 4f
- Appointment, compensation, etc., of officers and employees, 30 § 4n
- Commerce defined, 30 § 4o

BUREAU OF MINES—Continued

Inspections and investigations for health and safety conditions, etc.—Continued
- Creation and establishment of advisory committee, 30 § 4m
- Discretion as to time, 30 § 4g
- Misdemeanor by refusing admission to mine, 30 § 4i
- Powers and functions of Secretary of the Interior acting through the Bureau of Mines in general, 30 § 4k
- Punishment for refusing admission to mine, 30 § 4i

BUREAU OF NAVAL PERSONNEL

Bureau of Navigation, name changed to, 5 § 429
Chief and assistant chief of Naval Personnel, 5 § 429 note

BUREAU OF NAVIGATION (NAVY DEPT.)

Name changed to Bureau of Naval Personnel, 5 § 429

BUREAU OF PLANT INDUSTRY

Opium Poppy Control Act, assistance in enforcement, 21 § 188j

BUREAU OF PUBLIC DEBT

Information collected, duty to supply other agency, 5 § 139a

BUREAU OF RECLAMATION

Delegation of powers to, 16 § 590z–11
Flood control, international projects, 22 § 277f
Marginal lands, refunds to lessees from revenue received from lease, 43 § 611

BUREAU OF STANDARDS

Advisory Committee for Aeronautics, membership, 49 § 241

BUREAU OF SUPPLIES AND ACCOUNTS

Naval procurement fund, 31 § 645a
Navy Department, time for examination of quarterly accounts covering expenditures by disbursing officers, 31 § 80c

BUREAU OF YARDS AND DOCKS

Judge advocate general of navy's functions relating to realty transferred to chief of bureau, 50 App. § 632 note, Ex. Ord. No. 9194

BURGLAR ALARM SERVICE

Tax, 26 § 3465

BURIAL BENEFIT INSURANCE COMPANIES

Income tax, 26 § 201

BUSINESS AND STORE MACHINES

Manufacturers' excise tax, 26 § 3406

BUSSES

Manufacturers' excise tax on chassis and bodies, 26 § 3403
Tax on transportation of persons, 26 § 3469

BUTTONS

See SERVICE LAPEL BUTTON, generally, this index

CABARETS

Admission tax, 26 § 1700 (e)

CABLEGRAM

Censorship under Trading With Enemy Act, 50 App. § 618

CADETS

Aviation cadets. Air Corps, this index
Coast Guard Reserve, this index

CALCULATING MACHINES

Manufacturers' excise tax, 26 § 3406

CAMERAS

Manufacturers' excise tax, 26 § 3406
Possession in Canal Zone restricted or prohibited, 48 § 1337

CANADA

Iron ore transportation on Great Lakes by vessels of Canadian registry, 46 § 883 note
Vessels of Canadian registry, transportation of iron ore between United States ports on Great Lakes temporarily permitted, 46 § 883 note
Vessels on Great Lakes touching at Canadian ports for bunker fuel only, entry and clearance dispensed with, 19 § 288; 46 §§ 111, 123

CANAL ZONE

Arrest of fugitive from justice, 48 § 1330–1
Bail of fugitive from justice, 48 § 1330–1
Cameras, possession restricted or prohibited, 48 § 1337
Confiscation and destruction of marihuana, 48 § 1314i
Convict made goods, transportation for use in violation of local law as offense, 18 §§ 396b, 396d, 396e
Criminal procedure, rules of, 48 § 1344a
Defense Base Act, generally, this index
District court, Rules of Criminal Procedure, 48 § 1344a
- Proceedings after verdict, etc., 18 § 688

Extension of National Defense Act, 50 App. § 702
Fines, penalties and forfeitures, intoxicating liquor regulations, 48 § 1314c
Gold coins, gold bullion and gold certificates, executive order inapplicable to, 12 § 95 note, Ex. Ord. No. 6260
Governor of Canal Zone,
- Cameras, possession restricted or prohibited by, 48 § 1337
- Control of anchorage by, 50 § 191c
- Marihuana licenses, power to issue, 48 § 1314h
- Photographing, drawing or mapping areas restricted or prohibited by, 48 § 1337

CANAL ZONE—Continued

Governor of Canal Zone—Continued
Powers not affected by law relating to regulation of vessels, 50 § 191b
Intoxicating liquors,
Effective date of statute, 48 § 1314e
Licenses, 48 § 1314b
Revocation or suspension, 48 § 1314c
Repeal of laws, etc., in force prior to July 19, 1934, 48 § 1314d
Rules and regulations, 48 § 1314b
Penalty for violation, 48 § 1314c
Licenses,
Intoxicating liquors, 48 §§ 1314b, 1314c
Produce, manufacture, transport, etc., marihuana, 48 §§ 1314f, 1314h
Marihuana regulations, 48 §§ 1314f–1314i
Military force other than National Guard, organization and maintenance, 32 § 194
Narcotics, shipping, etc., by unlicensed person, prohibited, 21 § 188d
Neutrality proclamations, 50 App. prec. § 1, note
Officer's powers in executing warrant for removal of fugitive to United States, 48 § 1330–1
Photographing, drawing or mapping area, etc., prohibited or restricted, 48 § 1337
Punishment for violation of marihuana laws, 48 § 1314i
Retirement of government and railroad employees,
Additional deductions, 48 § 1371h
Return of, 48 § 1371j
Age of retirement, 48 § 1371a
Annuitant defined, 48 § 1371k
Annuity on separation from service before becoming eligible for retirement, 48 § 1371d
Beneficiary, annuity payable to, 48 § 1371e
Deferred annuity, 48 § 1371d
Election to take reduced annuity, 48 § 1371e
Eligibility of retired person to appointive position, 48 § 1371a
Exemption of persons over age limit, 48 § 1371a
Immediate annuity, 48 § 1371d
Interest,
Additional deductions, 48 § 1371h
Contributions, 48 § 1371d
Return of deductions from salaries, 48 § 1371j
Involuntary separation from service, return of amounts deducted from salaries, 48 § 1371j
Purchase of additional annuities, 48 § 1371h
Redeposit of refunds, 48 §§ 1371d, 1371j
Redeposit of returned deductions, 48 § 1371j
Reduced annuity, 48 § 1371e
Re-employment, 48 §§ 1371d, 1371j
Refund of contributions, 48 § 1371d
Separation from service before becoming eligible for retirement, 48 § 1731d
Rules of criminal procedure, 48 § 1344a
Troops, maintenance in time of peace, 32 § 194
Warrant for removal of fugitive to United States, 48 § 1330–1

CANALS

Florida, construction across, 15 prec. § 715 note
Nicaragua Canal, 33 § 540 note

CANCELLATION

Deportation proceedings by Attorney General, 8 § 155

CANVASS OF VOTES

Soldiers' and sailors' votes, 50 § 309

CAPITAL

See RAILROAD ADJUSTMENTS, generally, this index

CAPITAL ASSETS

Excess profits tax,
Dividends on stock not a capital asset, 26 § 711
Gains and losses from sale or exchange, 26 § 711
Stock which is not a capital asset as inadmissible asset, 26 § 720 (a) (1) (A)
Income Tax, this index

CAPITAL GAIN DIVIDEND

Defined, 26 § 362

CAPITAL STOCK

Smaller War Plants Corporation, 50 App. § 1104

CAPITAL STOCK TAXES

Declaration of value, 26 § 1202
Returns, 26 § 1203

CAPITOL POLICE

Privates, Sergeant at Arms of Senate and House each to select half, 40 § 206

CAPITOL POLICE BOARD

Detail of police from House and Senate office buildings for duty on capitol grounds, 40 § 213a

CAPTAINS

Coast and Geodetic Survey,
Promotions to grade, 33 § 854a
Proportion of distribution of commissioned officers, 33 § 851a
Transfer to retired list of officers recommended, 33 § 864b

CARD PUNCHING MACHINES

Manufacturers' excise tax, 26 § 3406

CARETAKERS

Heavier-than-air squadron, increase in number, 32 § 42

CARRIERS

Assembling rates, 49 § 1008
Coal mining companies, amendment of social insurance and labor legislation, effect, 42, note prec. § 301
Coal mining companies not included in definition, Railway Labor Act, 45 § 151
Distributing rates, 49 § 1008

CARRIERS—Continued

Employment taxes,
Interest or penalty for failure to return tax on compensation of employees of local lodge or division, 26 § 1532 note
Service of local lodge or division, 26 § 1532 (d)
Freight Forwarders, this index
Initial carrier's recovery from connecting carrier, 49 § 20 (12)
Opium products or poppies, restriction, 21 § 188d
Overpayment, releasing certifying officer from liability for, 31 § 82c
Peanuts, reports and records, 7 § 1373 (a)
Permit to act as freight forwarder, 49 § 1010
Preference to freight forwarder, 49 § 1004
Railroad Adjustments, generally, this index
Securities acquired by United States under Transportation Act of 1920, disposition, 40 § 316
Stock of freight forwarder, ownership by officer or agent of carrier, 49 § 1011

CARRYING CHARGES

Income tax, deduction of charges chargeable to capital account, 26 § 24

CARS

Inspection and disinfection of cars entering from Mexico, 7 § 149

CARTRIDGES

Explosives, 50 § 121

CASH REGISTERS

Manufacturers' excise tax, 26 § 3406

CASKETS

Flag covering, 36 § 175

CASUAL LABOR

Victory tax, 26 § 465

CEILING

Flag used as covering, 36 § 176

CENSORSHIP

Communications with foreign countries under Trading With Enemy Act, 50 App. § 618

CENSUS

Bureau of Census,
Inspections and investigations in coal mines relating to accidents, etc., to obtain information to transmit to Bureau, 30 § 4f
Sample Surveys Section of Work Projects Administration, functions transferred to Bureau, 50 App. § 601 note, Ex. Ord. No. 9232
Investigations and reports of census for war purposes, 50 App. § 644–644b

CENTRAL BANK

Foreign accounts in certain banks, 12 § 632

CERTIFICATES

Amortization deduction for income tax of adjusted basis of emergency facility, 26 § 124 (f) (1, 3)
Bond as including, 26 § 125
Insulin, drug containing, 21 § 356
Secretary of State to certify foreign states granting tax exemption on imports to consular officers, etc., of United States, 26 § 3802
United States Treasury Savings Certificates, generally, this index

CERTIFICATES OF CLAIM

Issuance to mortgagee, war housing insurance, 12 § 1739

CERTIFICATES OF INDEBTEDNESS

Revenue stamps on transfer, 26 § 3481

CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY

Natural gas, 15 § 717f

CERTIFIED CHECKS

Customs duties paid by, 19 § 198

CERTIFIED COPIES

Evidence, archives or records of National Archives, 44 § 300h

CERTIFYING OFFICER

Comptroller General, application for decision as to certification of voucher, 31 § 82d
Liaison officer to designate, 31 § 215a
Overpayments for transportation, 31 § 82g
Responsibility and accountability, 31 § 82f
Vouchers, 31 §§ 82c, 82d

CERTIORARI

Emergency price control, review by Supreme Court, 50 App. § 924

CESSATION OF HOSTILITIES

Excess profits tax, post-war refund, 26 § 780

CHANGE MAKING MACHINES

Manufacturers' excise tax, 26 § 3406

CHAPLAINS

Army
Brigadier general, temporary rank of, 10 § 234 note
Chief of chaplains,
Pay, 37 § 101
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105
Navy, display of church pennant, 36 § 175

CHARGES

Alaska, care of insane patients, 48 § 48a
Freight Forwarders, this index
Insane patients in Alaska, care, 48 § 48a
Inspection and disinfection of vehicles entering from Mexico, 7 § 149

CHARGES—Continued

Public utilities, increase without notice prohibited, 50 App. § 961
Transportation,
- Assembling rates, 49 § 1008
- Distributing rates, 49 § 1008
- Freight forwarders utilizing services of common carrier, 49 § 1008
- Investigation of rates on manufactured products, agricultural commodities, and raw materials, 49 § 3 note
- Joint rates,
 - Freight forwarders, 49 § 1019
 - Motor carrier and freight forwarder, 49 § 1009
- Notice before increasing charges, 50 App. § 961
- Overpayment by disbursing or certifying officers, 31 § 82g

CHARITIES

Excess profits tax, computation of deductions, 26 § 711 (a)
Income tax,
- Deduction of contributions, 26 § 23
- Victory tax net income, 26 § 451

CHARTER OF EQUIPMENT

Transportation of government and other personnel for prosecution of war, 50 App. §§ 841, 842

CHARTER PARTIES

Government and other personnel; transportation for prosecution of war, 50 App. §§ 841, 842

CHARWOMEN

Compensation, 5 § 673

CHATTEL MORTGAGES

Foreclosure, consent of United States to be named party, 28 § 901
Manufacturers' excise tax, mortgage providing for payment of price in installments, 26 § 3441
Retailers' excise tax, mortgage providing for payment of price in installments, 26 § 2405

CHECK FORGERY INSURANCE FUND

Creation, 31 § 561
Forger not relieved from liability, 31 § 563
Indorser not relieved from liability, 31 § 563
Lost checks protected by, 31 § 562
Persons protected by, 31 § 562
Reimbursement of fund, 31 § 563
Rules and regulations by Secretary of Treasury, 31 § 564
Special indorsee protected by, 31 § 562
Stolen checks protected by, 31 § 562

CHECK PROTECTOR MACHINES, ETC.

Manufacturers' excise tax, 26 § 3406

CHECKS

Appropriation for settlement of checks drawn on Treasurer of United States, 31 § 561
Check Forgery Insurance Fund, generally, this index

CHECKS—Continued

Clerk of House of Representatives, checks drawn after termination of office, 2 § 75a
Treasurer of United States, appropriation for settlement of checks drawn on, 31 § 561
Veterans' benefits, restrictions on delivery in foreign countries, 31 § 123

CHICKAMAUGA AND CHATTANOOGA NATIONAL MILITARY PARK

Conveyance of land to Georgia, 16 § 424a–2
Donation of land, 16 § 424a–1

CHIEF AEROGRAPHER

Establishment as commissioned warrant officer, 34 § 135
Rank, pay and allowances, 34 § 877a

CHIEF CLERK

Department of Commerce as chief executive officer, 5 § 593

CHIEF DISBURSING OFFICER

Treasury Department, death or resignation, 5 § 249b

CHIEF OF BUREAU OF NAVIGATION

Name changed to Chief of Naval Personnel, 5 § 429 note

CHIEF OF BUREAU OF YARDS AND DOCKS

Functions of judge advocate general of navy transferred to, 50 App. § 632 note, Ex. Ord. No. 9194

CHIEF OF CHAPLAINS

Temporary rank of brigadier general, 10 § 234 note

CHIEF OF NAVAL OPERATIONS

See NAVY, this index

CHIEF PHOTOGRAPHER

Establishment as commissioned warrant officer, 34 § 135
Rank, pay and allowances, 34 § 877a

CHIEF SHIP'S CLERK

Age at time of appointment as assistant paymaster, 34 § 61a
Establishment as commissioned warrant officer, 34 § 135
Rank, pay and allowances, 34 § 877a

CHIEF TORPEDOMAN

Ensign, eligibility for appointment as, 34 § 335b
Establishment as commissioned warrant officer, 34 § 135
Rank, pay and allowances, 34 § 877a

CHILDREN

Air service, consent of parent and guardian on enlistment, 10 § 299
Aliens, exceptions from expatriation, 8 § 806
Army, allowances to children of enlisted men, 37 §§ 201–220

CHILDREN—Continued

Aviation cadet, enlistment as, 34 § 850b
Coast Guard officers and men, allowance to children of enlisted men, 37 §§ 201–220
Enlistment as naval or marine reserve student aviation pilot, 34 § 841a
Marine Corps, allowance to children of enlisted men, 37 §§ 201–220
Naturalization, entry under age of sixteen, 8 § 720a
Navy, allowance to children of enlisted men, 37 §§ 201–220
Railroad retirement benefit, payment to, 45 § 228e
Railroad Retirement Board, notice of minority, 45 § 228s

CHINA TRADE ACT CORPORATIONS

Income tax,
- Consolidated returns, 26 § 141
- Postponement of time for filing return or paying tax until termination of war, 26 § 3805
- Surtax, 26 § 261

CHINESE BOXER REBELLION

Pensions, amount of compensation to widows and dependents of persons in military service during, 38 § 472b

CHRISTMAS

Display of flag, 36 § 174

CHRYSOTHAMNUS

Contracts for operation of factories for extraction, etc., 7 § 171

CHURCH PENNANT

Display with flag, 36 § 175

CHURCHES

Flag, display, 36 § 175

CIGAR AND CIGARETTE TAX

Fines, penalties and forfeitures, floor stocks tax, 26 § 2000
Floor stocks tax, 26 § 2000
Payment of floor stocks tax, 26 § 2000
Returns for floor stocks tax, 26 § 2000
Revenue stamps,
- Floor stocks tax, 26 § 2000
- Imported cigarettes, affixing stamps in foreign countries, 26 § 2112

Time for filing return for floor stocks tax, 26 § 2000

CIGARETTE PAPERS

Exportation free of tax, 26 § 2197

CIGARETTE TUBES

Exportation free of tax, 26 § 2197

CIRCUIT COURT OF APPEALS

Appellate jurisdiction, criminal cases, 28 §§ 225 (f), 682
Bail on appeal to, 18 § 682
Certification of criminal case to Supreme Court, 18 § 682
Demurrer, review of rulings, 18 § 682

CIRCUIT COURT OF APPEALS—Con.

District court's decisions reviewable, 18 § 225 (f)
- Criminal cases, 18 § 682

Indictment and information, review of rulings, 18 § 682
Plea in abatement in criminal cases, review of rulings, 18 § 682
Remand of criminal appeal by Supreme Court, 18 § 682
Rules of practice governing appeals by United States in criminal cases, 18 § 682
Time for appeal by United States in criminal cases, 18 § 682

CIRCUIT JUDGES

Additional judges, 28 § 213
Appointment, new appointment, 28 § 20
Assignment,
- Act in any other circuit, 28 §§ 17, 18
- District judges to act as district judges temporarily, 28 § 17
- Temporary duty, powers, 28 § 22

Designation, new designation, 28 § 20
Disability or necessary absence, 28 §§ 17, 18
New designation on appointment, 28 § 20
Powers of circuit judges designated to serve temporarily, 28 § 18
Retirement,
- Assignment for temporary duty in circuit, 28 § 17
- Assignment to hold district court, 28 § 22

CIRCULATION PRIVILEGE

United States savings bonds, 31 § 757c
United States Treasury savings certificates, 31 § 757c

CITIZENSHIP

Expatriation of children, exception, 8 § 806
Officers of vessels, staff officers, pursers and surgeons, 46 § 242
Presumption naturalized person has ceased to be citizen, 8 § 809
Seamen, certificates of issued under repealed statute, invalidity, 46 §§ 686, 687 note

CIVIL AERONAUTICS ADMINISTRATION

Civilian Conservation Corps buildings tendered to administration before disposal, 16 § 584n note
Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9116
Orders for supplies placed with another department or agency, 31 § 686

CIVIL RIGHTS

Defense housing or public works, acquisition of property for not to affect, 42 § 1547

CIVIL SERVICE

Adjustment of compensation by heads of departments and establishments, 5 § 678 note
Alaska, registers of land office, 48 § 366
Appropriations for National Youth Administration not used to pay compensation, 15 §§ 721–728 note
Archivist, employees appointed by, 44 § 300b

CIVIL SERVICE—Continued

Assistant commissioner of General Land Office, 43 § 3a
Assistant crafts, protective and custodial grade, duties and compensation, 5 § 673
Assistant in Bureau of Indian Affairs, 25 § 2a
Automobile drivers, compensation, 5 § 673
Bituminous Coal Consumers' Counsel, appointment and compensation of counsel's employees, 15 § 852
Charwomen, compensation, 5 § 673
Coal mines, inspections and investigations, etc.,
Advisory Committee, appointment, 30 § 4m
Officers and employees, 30 § 4n
Commissioner in Bureau of Indian Affairs, 25 § 2a
Craft service, compensation for, 5 § 673
Custodial service, initial pay adjustment, 5 § 673 note
Deputy commissioner of General Land Office, 43 § 3a
Elevator operators, compensation, 5 § 673
Emergency ship construction, personnel, 46 § 1119a
Federal Bureau of Investigation appropriations used to pay compensation of civil service employee, 5 § 300d
Firemen, compensation, 5 § 673
Junior crafts, protective and custodial grade, duties and compensation, 5 § 673
Junior messengers, compensation and duties, 5 § 673
Laborers in custom service, allocation to services and grades, 5 § 681 note
Main crafts, protective and custodial grade, duties and compensation, 5 § 673
Meat inspection employees and officers, 21 § 71 note
Minor crafts protective and custodial services, compensation and duties, 5 § 673
National archives establishment, employees, 44 § 300b
National Archives Trust Fund Board, appointment of employees without regard to, 44 § 300hh
National Youth Administration employees, 15 §§ 721–728 note
Office-laborer, compensation and duties, 5 § 673
Postmasters, first, second and third classes, examinations, 39 ch. 2, note; Ex. Ord. No. 7421
Price Administrator, appointment of employees, 50 App. § 921
Protective service, compensation for, 5 § 673
Rates of compensation,
Adjustment of rates, 5 § 673 note
Craft service, 5 § 673
Protective service, 5 § 673
Senior crafts, protective and custodial grade, duties and compensation, 5 § 673
Under crafts, protective and custodial grade, duties and compensation, 5 § 673
White House police, appointment, 3 § 62a
Women naval reservists not to replace civil service employees, 34 § 857d
Women's Reserve, not to replace civil service personnel, 14 § 385

CIVIL SERVICE COMMISSION

Army specialist corps, recruiting, 5 note prec. § 181
Postmasters, first, second and third class post office, examination of applicants residing in area adjacent to delivery zone, 39 § 31b
Reports, compensation advancements, 5 § 667

CIVILIAN CONSERVATION CORPS

Director, disposition of buildings and equipment by, 16 § 584n note
Enrollees, expenditure on account of each enrollee per year, 16 § 584f–1
Fraudulent enrollment, payment of money and transportation expenses on discharge for, 10 § 919
Surplus equipment transferred to other departments or agencies, 16 § 584n note
Tax on admissions, members admitted free or at reduced rates, exemption, 26 § 1700
Travel allowance on discharge or release from active duty, 10 § 752
War industries, public utilities and forests, protection by, 50 App. § 638

CIVILIAN DEFENSE

Insignia or arm bands prescribed by Director, unlawful to wear, 50 App. § 742
Protection of persons and property from bombing, etc., 50 App. § 741

CLAIMS

Excess profits tax,
Income from claim as separate class of income, 26 § 721 (a) (2)
Net income deductions attributable to claims, 26 § 711 (b) (1)
Mexico. Settlement of Mexican Claims Act, this index
Selective Service personnel exempted from statute relating to,
Interest of government officers in claims against United States, 18 § 198 note
Prosecution by ex-official, 5 § 99 note

CLAIMS COMMISSION

Claims for damages occasioned by armed forces in foreign countries, 31 § 224d

CLAY PIGEONS

Manufacturers' excise tax, 26 § 3406

CLEARANCE OF VESSELS

Great Lakes, vessels on which touch at Canadian ports for bunker fuel only, clearance dispensed with, 19 § 288; 46 §§ 111, 123
Radio operator, clearance refused vessel having disapproved operator, 43 § 353 note

CLERK OF HOUSE OF REPRESENTATIVES

Accounts after termination of office, 2 § 75a
Air mail postage stamps, furnished to Puerto Rican representative, delegate or resident commissioner, 2 § 42a
Bond, 2 § 75a
Certificate of number of representatives state entitled to, new certificate sent by, 2 § 2b
Death, 2 § 75a
Payments made after termination of office, 2 § 75a
Resignation, 2 § 75a

CLERKS OF COURTS

Circuit court clerk, residence within district, 28 § 524
Compensation, appropriation for, 31 § 663a
Examination of records of investigations by agents of Attorney General, 5 § 301
Territorial courts, examination of records of investigations by agents of Attorney General, 5 § 301

CLERKS OF DISTRICT COURT

Condemnation proceedings, fees for filing answer or paper joining issue, 28 § 550
District Court of the United States for District of Columbia, notice of tax lien filed with, 26 § 3672
Notice of tax lien filed with, 26 § 3672

CLOCKS

Retailers' excise tax, 26 § 2400

CLOTHING

Enlisted men in military and naval services, 37 § 110

COAL

Transportation tax, 26 § 3475
Weighing and measuring coal purchased by Procurement Division, 40 § 109a

COAL MINES

Accidents, information to be furnished, 30 § 4j
Advisory committee, inspections and investigations of mines, 30 § 4m
Commerce defined, 30 § 4o
Expenditures to promote health or safety in coal mines, etc., 30 § 4k
Inspection and investigation of health and safety conditions, accidents, etc., 30 § 4k
- Administration of Act, 30 § 4l
- Admission to mine, 30 § 4h
- Advisory committee, 30 § 4m
- Annual or necessary inspections, 30 § 4f
- Appointment, compensation, etc., of officers and employees, 30 § 4n
- Bureau of Mines, this index
- Commerce defined, 30 § 4o
- Cooperation with mine inspection or safety agencies of states and territories, 30 § 4l
- Designation of other bureaus or offices to cooperate with Bureau of Mines, 30 § 4l
- Detailing inspectors, 30 § 4n
- Discretion as to time, 30 § 4g
- Misdemeanor by refusing admission to mine, 30 § 4i
- Powers and functions of Secretary of the Interior in general, 30 § 4k
- Publication of information obtained by, 30 § 4k
- Punishment for refusing admission to mine, 30 § 4i
- Qualifications for appointment as mine inspectors, 30 § 4n

Railroads, operation by,
- Effect of amendment of statutes relating to social insurance and labor relations, 42, note prec. § 301

COAL MINES—Continued

Railroads, operation by—Continued
- Exclusion from Railway Labor Act, 45 § 151

Recommendations as to health and safety conditions, etc., in coal mines, 30 § 4k
- Furnishing copies to cooperating state or territorial agency, 30 § 4l

Reports, information obtained by inspections and investigations of coal mines, 30 § 4k
Statistics as to health and safety conditions, etc., of coal mines, 30 § 4k
- Furnishing copies to cooperating state or territorial agency, 30 § 4l

Studies as to health and safety conditions, etc., of coal mines, 30 § 4k
- Furnishing copies to cooperating state or territorial agency, 30 § 4l

COAST AND GEODETIC SURVEY

Allowances. Pay and allowances, post
Assistant director, appointment by President, 33 § 852b
Burial expenses of personnel, 33 § 870
Captains,
- Promotions to grade, 33 § 854a
- Proportion of distribution of commissioned officers, 33 § 851a
- Transfer to retired list of officers recommended, 33 § 864b

Commander,
- Proportion of distribution of commissioned officers, 33 § 851a
- Transfer to retired list of officers recommended, 33 § 864b

Commissary and quartermaster supplies, purchase from Army, Navy, etc., 33 § 868a
Commissioned officers,
- Allowances, promotion during war, 33 § 854a–2
- Assignment during war to projects for War or Navy Department, rights and benefits, 33 § 855a
- Burial expenses, 33 § 870
- Commissary and quartermaster supplies, purchase from Army, Navy, etc., 33 § 868a
- Death gratuity to dependents, 33 § 870
- Pay, 37 § 101
 - Promotion during war, 33 § 854a–2
 - Services outside United States, 37 § 102
- Promotion, 33 §§ 854a, 854a–2
- Proportion of distribution of officers on active list, 33 § 851a
- Rental allowance, 37 § 106
- Subsistence allowance, 37 § 105
- Temporary appointment or advancement in time of war, etc., 33 § 854a–1

Computation of service for promotion, 33 § 854a
Continuance of persons in missing status, 50 App. §§ 1005, 1006
Crew, purchase of commissary and quartermaster supplies from Army, Navy, etc., 33 § 868a
Death gratuity after twelve months absence, 50 App. § 1005

COAST AND GEODETIC SURVEY—Con.

Dependents,
Pay and allowances, 37 § 107
Defined, 37 § 104
Monetary allowance in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105
Transportation allowance, 37 § 112
Transportation, 50 App. §§ 831–833
Director, transportation of dependents and household effects of those in service, 50 App. § 832
Enlisted men, transportation of dependents and household goods, 50 App. §§ 831–833
Ensigns,
Promotion, 33 § 854a
Proportion of distribution of commissioned officers, 33 § 851a
Equivalent pay of retired members, 37 § 115
Household goods of officers and enlisted men, transportation, 50 App. §§ 831–833
Hydrographic and geodetic engineers, designated as assistant director, 33 § 851
Income taxes of missing, interned or imprisoned men, 50 App. § 1013
Insurance premiums deductions from pay continued for missing, interned or imprisoned men, 50 App. § 1003
Lieutenants,
Promotion, 33 § 854a
Proportion of distribution of commissioned officers, 33 § 851a
Transfer to retired list of officer recommended, 33 § 864b
Lieutenant Commander,
Proportion of distribution of commissioned officers, 33 § 851a
Transfer to retired list of officer recommended, 33 § 864b
Lineal list,
Preparation and maintenance by personnel board, 33 § 854b
Promotion of officers, 33 § 854a
Number of officers,
Promotion, 33 § 854a
Retired in fiscal year, 33 § 864b
Officers and employees,
Commissioned officers, ante
Personnel board, 33 §§ 854b, 854c
Temporary appointment or advancement, 33 § 854a–1
Transportation of dependents and household effects, 50 App. §§ 831–833
Pay and allowances,
Active service of retired members, 37 § 115
Air travel allowance, 37 § 112
Alaska,
Increase of pay for services in, 37 § 102
Traveling expenses, 37 § 112
Assistant director, 33 § 852b; 37 § 107
Aviation duty, increase of pay, 37 § 102
Back pay and allowances, 37 § 119

COAST AND GEODETIC SURVEY—Con.

Pay and allowances—Continued
Base pay,
Assistant director, 37 § 107
Increase for services outside United States, 37 § 102
Officers below grade of rear admiral, 37 § 101
Rear admiral, 37 § 107
Children defined, 37 § 104
Commissioned officer, 37 §§ 101–103a
Increase of base pay for services outside United States, 37 § 102
Promotion during war, 33 § 854a–2
Computation of services for pay purposes, 37 § 101
Credits for service, 37 §§ 101–103a
Dependents, ante
Household effects, transportation allowance, 37 § 112
Increase,
Officers' base pay, 37 § 101
Pay for services outside United States, 37 § 102
Increased retired pay of officers, 37 § 115
Longevity pay,
Computation of services, 37 § 101
Reserve officers, 37 § 103
Mileage,
Officers, 37 § 112
Missing, interned or imprisoned officers or men, 50 App. §§ 1001–1014
Officers, 37 § 107
Per diem pay of reserve forces, 37 § 103
Periods and rates of pay of officers below grade of rear admiral, 37 § 101
Privately owned vehicle, allowance for use, 37 § 112
Promotion of officers, 33 § 854a
Rear admiral, 37 § 107
Reduction by reason of Pay Readjustment Act, 37 § 119
Rental allowance, 37 § 107
Assistant director, 37 § 107
Commissioned officers and their dependents, 37 § 106
Rear admiral, 37 § 107
Reserve forces, post
Retired members, 37 § 115
Transportation of dependents, 37 § 112
Sea duty, increase pay for, 37 § 102
Services counted for pay purposes, 37 § 101
Submarine service, increase of pay, 37 § 102
Subsistence allowance, 37 § 107
Assistant director, 37 § 107
Commissioned officers and their dependents, 37 § 105
Officers while traveling, 37 § 112
Rear admiral, 37 § 107
Temporary appointment of officers to higher grades, 37 § 101
Transportation allowance, 37 § 112
Transportation of dependents, monetary allowance in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222

COAST AND GEODETIC SURVEY—Con.

Pay and allowances—Continued
Traveling expenses, 37 § 112
Personnel board,
Computation of service for promotion, 33 § 854b
Recommendation for transfer of officers to retired list, 33 § 864b
Report as to recommendations, 33 § 854c
Physical disability of officer, retirement, 33 § 864d
Promotion of officers, 33 § 854a
Computation of service by personnel board, 33 § 854b
Physical disability incurred in line of duty, retirement, 33 § 864d
Temporary, 33 § 854a–1
Rear admiral,
Assistant director to have rank, pay and allowances, 33 § 852b
Pay and allowances, 37 § 107
Report by personnel board as to recommendation, 33 § 854c
Reserve forces, pay and allowances, 37 § 103
Air travel allowance, 37 § 112
Mileage, transportation and travel expenses, 37 § 112
Reduction by reason of Pay Readjustment Act, 37 § 119
Transportation of dependents, 37 § 112
Retainer pay of retired members, 37 § 115
Retired pay, 37 §§ 26, 115
Director or assistant director, 33 § 852b
Officer specially commended, 33 § 864e
Physical disability incurred in line of duty, 33 § 864d
Promotion of officers, 33 § 854a
Reduction by reason of Pay Readjustment Act, 37 § 119
Transfer to retired list of officers recommended, 33 § 864c
Retirement of officers, 33 §§ 854a, 864b–864d
Assistant director, 33 § 852b
Director, 33 § 852b
Physical disability, 33 § 864d
Specially commended, 33 § 864e
Review, missing or interned persons, 50 App. § 1005
Ships' officers, purchase of commissary and quartermaster supplies from Army, Navy, etc., 33 § 868a
Subsistence allowance, pay and allowances, ante
Transportation of dependents on change of station, 37 § 112
Warrant officers,
Increase of pay for services outside United States, 37 § 102
Monetary allowance in lieu of transportation in kind for dependents, 37 § 112 note, Ex. Ord. No. 9222

COAST GUARD

Advances to officers, 14 § 3a
Anchorage of vessels controlled by officers, 50 § 191c
Appointment, acceptance, 50 App. §§ 810, 813

COAST GUARD—Continued

Appropriations for available,
Effectuate Auxiliary and Reserve Act, 14 § 354
Operation of motorboat or yacht of Coast Guard Auxiliary member, 14 § 267
Appropriations, terms "men" and "enlisted men" not to deprive women of pay, etc., 14 § 121c
Assistant commandant, pay and allowances, 37 § 107
Bases, equipment for officers' messes ashore, 14 § 132a
Bonds, mail clerk and assistant mail clerk, 39 § 135
Chief petty officer, pay and allowances, 37 § 109
Chief warrant officers, appointments as officers in the Reserve, 14 § 314
Civilian employees,
Pay and allowances of missing, interned or imprisoned employees, 50 App. §§ 1001–1014
Clothing,
Discharge for bad conduct, etc., 14 § 3a
Discharged prisoners, 14 § 3a
Coast Guard Auxiliary, generally, this index
Commandant,
Assistant commandant, pay and allowances, 37 § 107
Coast Guard Reserve, this index
Merchant marine training functions transferred to administrator of war shipping, 50 App. § 601 note, Ex. Ord. No. 9198
Transportation of dependents and household effects of those in service, 50 App. §§ 831–833
Women's Reserve, fixing values of uniform and equipment, 14 § 387
Commissioned officers,
Appointment of warrant officers as, 34 §§ 338–338g
Computations for determining number, suspension of laws, 50 App. §§ 806, 813
Number of warrant officers commissioned as, 34 § 338
Oath of elector in naval service administered by, 50 § 308
Qualifications of warrant officers appointed as, 34 §§ 338a, 338b
Recommendation of appointment of warrant officers as, 34 § 338b
Rental allowance, 37 § 106
Revocation of commission of warrant officer granted commission, 34 § 338e
Subsistence allowance to officers and dependents, 37 § 105
Commissioned warrant officers. Warrant Officers, this index
Computations for determining number of commissioned officers, suspension of laws, 50 App. §§ 806, 813
Conclusiveness of findings relating to pay and allowances of missing, interned and imprisoned men, 50 App. §§ 1009, 1010
Continuance of person in missing status, 50 App. §§ 1005, 1006
Contractor's bonds, waiver of statutory requirements during national emergency, 40 § 270a note

COAST GUARD—Continued

Contracts, 50 App. §§ 1151, 1159, 1181
Placed with government-owned establishments, 14 § 31c
Death gratuity after twelve months absence, 50 App. § 1005
Dependents,
Pay and allowances,
Commissioned warrant officers, 37 § 108
Defined, 37 § 104
Family allowances, 37 §§ 201–220
Missing, interned or imprisoned men or officers, 50 App. §§ 1003, 1004, 1007, 1010, 1012
Monetary allowance in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
Rental allowance, 37 § 106
Transportation allowance on change of station, 37 § 112
Warrant officers, 37 § 108
Transportation for officers and enlisted men, 50 App. §§ 831–833
Deserters, family allowance affected by desertion, 37 § 210
Discharge, extended enlistments in time of war, 14 § 35c
Draftee as member of, 50 App. § 303 note
Employment of services, etc., in administration of Auxiliary and Reserve, 14 § 354
Engineer in chief, pay and allowances, 37 § 107
Enlisted men,
Appointments as officers in the Reserve, 14 § 314
Assistant mail clerks, designation as, 39 § 134
Clothing, 37 § 110
Commutation of rations, payment of money accruing to officer in charge of mess, 14 § 134
Detention for service beyond term of enlistment, 14 § 35 (c)
Exemption from service under Selective Training and Service Act, 50 App. § 305 (b) (1)
Extension of enlistments in time of war, 14 § 35c
Family allowances, 37 §§ 201–220
Mail clerks, designation as, 39 § 134
Payment to officer of money accruing from commutation of rations, 14 § 134
Relief from selective training and service after three-year service, 50 App. § 305
Retention in service after expiration of enlistment of man suffering from disease or injury, 14 § 35b
Retired pay, 37 § 115
Transportation of dependents and household goods, 50 App. §§ 831–833
Travel allowance, payment and settlement, 34 § 899
Women not deprived of benefits by use of term "enlisted men", 14 § 121c
Ensigns,
Pay, 37 § 101
Rental allowance, 37 § 106

COAST GUARD—Continued

Ensigns—Continued
Subsistence allowance, 37 § 101
Equivalent pay of retired members, 37 § 115
Exchange,
Certain equipment in part payment of new equipment, 14 § 31a
Right of way lands advantageous to service, 33 § 732
Expenses of travel of civilian officers and employees, 5 § 73c–1 note
Extension of enlistments, 14 §§ 35a, 35c
Family allowances to enlisted men, 37 §§ 201–220
Gift of yachts and other crafts to, 14 §§ 72, 74
Government-owned establishments, contracts placed with, 14 § 31c
Honorable discharge,
Failure of promotion, suspension of laws, 50 App. §§ 806, 813
Lieu of birth certificate required before working on defense project, 41 § 49
Household goods, transportation for officers and enlisted men, 50 App. §§ 831–833
Imprisonment affecting family allowances, 37 § 210
Income taxes of missing, interned or imprisoned men, 50 App. § 1013
Insurance premiums deductions from pay continued for missing, interned or imprisoned men, 50 App. § 1003
Lieutenant, warrant officer appointed as lieutenant, 34 § 338d
Lieutenant commander of the line and engineer corps, subsistence allowance, 37 § 105
Mileage accounts, payment and settlement, 34 § 899
Motorboats or yachts of members of Coast Guard Auxiliary,
Commissioned officer, petty officer, etc., to be placed in charge of, 14 § 266
Deemed public vessels while assigned to Coast Guard, 14 § 266
Utilization of, 14 § 265
Naval forces, branch of, 14 § 1
Offenses, receiving allowances and pay of missing, interned or imprisoned men, 50 App. § 1008
Officers,
Advances to, 14 § 3a
Allowance for quarters, 14 § 133a
Assistant commandant, pay and allowances, 37 § 107
Captain of port, designation as, 14 § 48
Certificates as to, pay and allowances, acceptance as supporting payments, 50 App. § 836
Housing for, 42 §§ 1501, 1522
Mileage accounts, payment and settlement, 34 § 899
Relief from selective training and service after three-year service, 50 App. § 305
Temporary appointment
Higher rank not above captain, 34 § 350j
Termination of, 50 App. §§ 812, 813
Transportation of dependents and household goods, 50 App. §§ 831–833
Walruses in Alaska, enforcement of act for protection, 48 § 248a

COAST GUARD—Continued

Operating as part of Navy,
Powers conferred on Secretary of Navy, 50 § 191a
Part of Navy, application of law, 14 § 3a
Pay and allowances,
Active duty of retired members, 37 § 115
Additional pay for flying or parachute duty, 37 § 118
Additional pay to enlisted men for special qualifications, 37 § 116
Adopted child, right to family allowance, 37 § 220
Agent prohibited from receiving family allowance for services, 37 § 219
Air travel allowance, 37 § 112
Alaska,
Increase of pay for services in, 37 § 102
Traveling expenses in, 37 § 112
Allotment from pay may be continued or modified after enactment of family allowance law, 37 § 208
Application for family allowance, 37 § 204
Appropriations available for payment of family allowances, 37 § 213
Assignment of family allowances, 37 § 215
Assistant commandant, 37 § 107
Assistant mail clerks, enlisted men designated as, 39 § 134
Attachment of family allowance, 37 § 215
Attorney prohibited from receiving family allowance for services, 37 § 219
Aviation duty, increase of pay, 37 § 102
Back pay and allowance, 37 § 119
Base pay,
Assistant commandant, 37 § 107
Chief petty officers, 37 § 109
Commissioned warrant officers, 37 § 108
Engineer in chief, 37 § 107
Enlisted men, 37 § 109
Increase for services outside United States, 37 § 102
Officers below grade of rear admiral, 37 § 101
Rear admiral, 37 § 107
Warrant officers, 37 § 108
Brother of enlisted man, allowance to, 37 §§ 201–220
Chief petty officers, 37 § 109
Children, allowances to, 37 §§ 201–220
Defined, 37 § 104
Clothing allowance for enlisted men, 37 § 110
Commencement of payment of family allowance, 37 § 207
Commissioned officers, 37 §§ 101–103a
Increase of base pay for services outside United States, 37 § 102
Commissioned warrant officers, 37 § 108
Computation of services for pay purposes, 37 § 101
Continuance of payment of family allowance irrespective of pay accruing, 37 § 210
Contribution of government to family allowance, 37 §§ 202, 205
Credits for service, 37 §§ 101–103a

COAST GUARD—Continued

Pay and allowances—Continued
Decree or agreement fixing sums payable to wife or child, family allowance not to exceed, 37 § 206
Definition of terms in family allowance law, 37 § 220
Delegation by Secretary of Navy of authority respecting family allowances, 37 § 211
Dependents, ante
Desertion affecting family allowance, 37 § 210
Detained beyond term of enlistment, 14 § 35 (d)
Director of Selective Service System to cooperate in administering family allowance law, 37 § 214
Divorced wife, allowances to, 37 §§ 201–220
Engineer in chief, 37 § 107
Enlisted men, 37 §§ 109, 110
Enlistment allowance, 37 § 110
Honorably discharged enlisted man reenlisting, 37 § 16a
Execution against family allowance, 37 § 215
Exemption of family allowance from process, 37 § 215
Fact questions concerning family allowances determined by Secretary of Navy, 37 § 212
Family allowance to enlisted men, 37 §§ 201–220
Flying duty, additional pay, 37 § 118
Foster parents, right to family allowance, 37 § 220
Grandchild of enlisted man, allowances to, 37 §§ 201–220
Grandparents, right to family allowance, 37 § 220
Half brothers and half sisters, right to family allowance, 37 § 220
Household effects, transportation allowance, 37 § 112
Illegitimate child, right to family allowance, 37 § 220
Imprisonment affecting family allowance, 37 § 210
Increase,
Commissioned warrant officers, 37 § 108
Enlisted men, 37 § 109
Flying or parachute duty, 37 § 118
Officers' base pay, 37 § 101
Services outside United States or for sea duty, 37 § 102
Longevity pay, 37 § 101
Mail clerks, enlisted men designated as, 39 § 134
Mileage allowance to officers, 37 § 112
Missing, interned or imprisoned men or officers, 50 App. §§ 1001–1014
Modification of determinations concerning family allowances, 37 § 212
Offenses respecting family allowances, 37 §§ 216–219
Officers, 37 § 107
Overpayment or erroneous payment of family allowances, 37 § 212
Parachute duty, additional pay, 37 § 118
Parents, allowance to parents of enlisted men, 37 §§ 201–220

COAST GUARD—Continued

Pay and allowances—Continued
Payment of family allowance accruing before November 1, 1942, 37 § 207
Per diem rates of allowances for officers, 14 § 137
Periods of officers below grade of rear admiral, 37 § 101
Perjury in obtaining family allowance, 37 § 217
Persons designated to receive family allowance on behalf of dependents, 37 § 209
Preference to parents receiving family allowance, 37 § 220
Prisoner, 14 § 3a
Privately owned vehicle, allowance for use, 37 § 112
Quarters, allowance on being deprived of, 14 § 133a
Rear admiral, 37 § 107
Reduction, 50 App. §§ 813, 814
Commissioned warrant officers, 37 § 108
Family allowance, 37 §§ 202, 206, 210
Members called to active duty in the Reserve, 14 § 315
Pay Readjustment Act, 37 § 119
Warrant officer granted commission, 34 § 338f
Re-enlistment allowance, 37 §§ 16a, 110
Regulations respecting family allowances, 37 § 211
Rental allowance,
Assistant commandant, 37 § 107
Commissioned officers and dependents, 37 § 106
Commissioned warrant officers, 37 § 108
Engineer in chief, 37 § 107
Enlisted men, 37 § 110
Rear admiral, 37 § 107
Warrant officers, 37 § 108
Retired members,
Family allowances while in active service, 37 §§ 201–220
Transportation of dependents, 37 § 112
Review of determinations concerning family allowances, 37 § 212
Sea duty, increase pay for, 37 § 102
Secretary of Navy to administer family allowance law, 37 § 211
Services counted for pay purposes, 37 § 101
Sisters of enlisted men, allowances to, 37 §§ 201–220
Special qualifications of enlisted men, 37 § 116
Stepbrothers and stepsisters, right to family allowance, 37 § 220
Stepparents or stepchild, right to family allowance, 37 § 220
Submarine service, increase of pay, 37 § 102
Subsistence allowance,
Assistant commandant, 37 § 107
Commissioned officers and their dependents, 37 § 105
Commissioned warrant officers, 37 § 108
Engineer in chief, 37 § 107
Officers while traveling, 37 § 112

COAST GUARD—Continued

Pay and allowances—Continued
Subsistence allowance—Continued
Rear admiral, 37 § 107
Warrant officers, 37 § 108
Temporarily appointed personnel, 50 App. §§ 810, 813
Temporary appointment of officers to higher grades, 37 § 101
Termination of family allowance, 37 §§ 204, 207
Receiving allowance after termination of right as offense, 37 § 218
Transportation for dependents, monetary allowance in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
Travel and transportation expenses, 37 § 112
Value of allowance to enlisted men, 37 § 110
Waiver of recovery of family allowances erroneously paid, 37 § 212
Wife, allowance to, 37 §§ 201–220
Women not deprived by use of terms "men" and "enlisted men", 14 § 121c
Personnel, application of law when operating as part of Navy, 14 § 3a
Postage, free use of mails, 50 App. § 639
Prisoners, allowances and clothing on discharge, 14 § 3a
Promotion,
Lieutenant, 34 § 338d
Rank, time of taking rank on promotion, 50 App. §§ 806, 813
Suspension of laws, 50 App. §§ 806, 813
Purchase of yachts and other crafts, 14 §§ 72–74
Quarters, allowance for, 14 § 133a
Rank,
Promoted officers, 50 App. §§ 806, 813
Suspension of laws relating to, 50 App. §§ 806, 813
Warrant officer appointed as commissioned officer, 34 § 338c
Rations, money accruing from commutation of rations paid to officer in charge of mess, 14 § 134
Rear admiral, pay and allowances, 37 § 107
Redistribution of maritime functions, 50 App. § 601 note, Ex. Ord. No. 9083
Re-enlistment allowance, 37 §§ 16a, 110
Rental allowance. Pay and allowances, ante
Retainer pay of retired members, 37 § 115
Retired pay, 37 § 115
Officer specially commended, 14 § 174a
Reductions by reason of Pay Readjustment Act, 37 § 119
Temporary appointment, 50 App. §§ 811, 813
Retirement,
Active duty after retirement,
Family allowances, 37 §§ 201–220
Pay and allowances, 37 § 115
Promotion, officers failing to obtain, 50 App. §§ 806, 813
Rank on retirement of officer specially commended, 14 § 174a
Suspension of laws, 50 App. §§ 806, 813

COAST GUARD—Continued

Retirement—Continued
Temporarily appointed officers, 50 App. §§ 811, 813
Transportation allowance for dependents, 37 § 112
Revenue cutters, charges for use of wharves, etc., by Hawaii, 48 § 510 note
Review, missing or interned persons, 50 App. § 1005
Secretary of Navy,
Powers vested in, 50 § 191a
Purchase or acceptance of gift of vessel authorized, 14 § 74
Secretary of Treasury,
Exchange of equipment in part payment for new equipment, 14 § 31a
Exchange of right of way lands advantageous to service, 33 § 732
Extension of enlistments, 14 § 35a
Purchase by or acceptance of gift of vessels, 14 §§ 72–74
Tax on transportation of persons, exemption, 26 § 3469
Transfers to Navy Department, applicable appropriations of Navy available for expenses, 14 § 1
Transportation,
Dependents on permanent change of station, 37 § 112
Prisoners discharged, 14 § 3a
Travel allowances, payment and settlement, 34 § 899
Vacations, national emergency, 50 App. § 1157
Voting in wartime. Soldiers' and Sailors' Votes, generally, this index
Women's Reserve. Coast Guard Reserve, this index
Yachts, this index

COAST GUARD ACADEMY

Cadets, pay and allowances, 37 § 117
Detail of personnel to officers' quarters and messes ashore, 14 § 34a
Equipment for officers' messes ashore, 14 § 132a

COAST GUARD AUXILIARY

Advisory capacity of members to Commandant, 14 § 268
Allowance to member performing advisory service to Commandant, 14 § 268
Application of certain order, rules, enrollments, etc., 14 § 269
Appropriations for Coast Guard available,
Effectuate Auxiliary and Reserve Act, 14 § 354
Expenses of operation of motorboat or yacht, 14 § 267
Commandant of the Coast Guard,
Administration of Auxiliary, 14 § 263
Allowance to member performing advisory service, 14 § 268
Regulations, prescribing, 14 § 263
Rules and regulations,
Making available certain correspondence courses to members, 14 § 353

COAST GUARD AUXILIARY—Continued

Commandant of the Coast Guard—Continued
Rules and regulations—Continued
Prescribing advisory capacity of member, 14 § 268
Composition, 14 § 262
Correspondence courses available to members, 14 § 353
Creation and establishment, 14 § 260
Fine for illegal use of flag, pennant or insignia, 14 § 352
Flags for motorboats or yachts of members, 14 § 352
Insignia of members, 14 § 352
Members, 14 § 262
Eligible to membership in other naval or military organizations, 14 § 264
Enrolled in Coast Guard Reserve, 14 § 264
Temporary members, 14 § 307
Motorboat or yacht assigned to Coast Guard deemed public vessel, 14 § 266
Nonmilitary organization, 14 § 263
Pennants for motorboats or yachts of members, 14 § 352
Powers, privileges, etc.. of members, 14 § 268
Purposes, 14 § 261
Services and facilities of Coast Guard, use in Auxiliary, 14 § 354
Temporary members of Reserve, 14 § 307
Term of enrollment, 14 § 351
Utilization by Coast Guard of motorboats or yachts, 14 § 265
Yachts, this index

COAST GUARD INSTITUTE

Correspondence courses available to Coast Guard Auxiliary and Reserve members, 14 § 353

COAST GUARD OFFICERS' TRAINING STATIONS

Detail of personnel to officers' quarters and messes ashore, 14 § 34a
Equipment for officers' messes ashore, 14 § 132a

COAST GUARD RESERVE

Active duty,
Benefits on injury or death of temporary member, 14 § 312
Calling members of regular Coast Guard to active duty, 14 § 314
During war or national emergency, 14 § 305
Hospital treatment of temporary members contracting sickness or disease, 14 § 312
Pay and allowances, active duty in Reserve, 14 §§ 306, 315
Regulations, orders, etc., governing members on active duty, 14 § 309
Release of temporary member ordered to active duty in another military reserve, 14 § 308
Temporary members, 14 § 307
Additional duties in peacetime, 14 § 305
Age, 14 § 307
Aircraft, pay of members on active duty involving flying, 14 § 306
Allowances. Pay and allowances, post

COAST GUARD RESERVE—Continued

Appropriations for Coast Guard available to effectuate Auxiliary and Reserve Act, 14 § 354
Aviation pilots, 34 §§ 841a–841g
Auxiliary, enrollment of members for temporary duty in Reserve, 14 § 307
Bedding for members, 14 § 310
Benefits,
 Officers and employees of United States or District of Columbia who become members, 14 § 313
 Sickness, disease or injury,
 Duty in the Reserve, 14 § 315
 Line of duty, 14 § 311
Cadets,
 Allowance and issuance of uniforms, equipment and bedding, 14 § 310
 Pay and allowances, 14 § 306
 Ranks, grades and ratings, 14 § 303
Captain, initial appointment as prohibited, 14 § 303
Chief warrant officers,
 Appointment of officers or men of Coast Guard, 14 § 314
 Pay and allowances, 14 § 306
Coast Guard Auxiliary established in lieu of former Reserve, 14 § 260
Commandant of the Coast Guard,
 Administration of Reserve, 14 § 304
 Allowance of cost of or issuance of uniforms, bedding, etc., 14 § 310
 Enrollment of persons for active duty as temporary members, 14 § 307
 Ordering member of Reserve to active duty, 14 § 305
 Pay and allowances,
 Active duty involving flying in accordance with regulations prescribed, 14 § 306
 Temporary members, 14 § 307
 Regulations, prescribing, 14 § 304
 Release of member from active duty, 14 § 305
 Rules and regulations making available certain correspondence courses to members, 14 § 353
Commander, initial appointment as prohibited, 14 § 303
Commissioned officers,
 Allowance for uniforms, equipment and bedding, 14 § 310
 Appointment of officers or men of Coast Guard, 14 § 314
 Pay and allowances, 14 § 306
 Computing service for pay, 37 § 101
 Women's Reserve, 14 § 382
Composition, 14 § 302
Correspondence courses available to members, 14 § 353
Creation and establishment, 14 § 301
Death of member,
 Benefits, 14 §§ 311, 315
 Temporary member, benefits, 14 § 312
Disability of member, benefits, 14 § 311
Disciplinary action against member for offense, 14 § 309

COAST GUARD RESERVE—Continued

Disease of member,
 Benefits, 14 § 311
 Temporary member, hospital treatment, 14 § 312
Enlisted personnel, 14 § 301
 Pay and allowances, 14 § 306
 Active duty, 37 § 114
 Clothing and clothing allowance, 37 § 110
 Uniforms, equipment and bedding, 14 § 310
Enrollment of temporary members for active duty, 14 § 307
Equipment of members, 14 § 310
Exemption of members from registration and liability for training, 14 § 307
Extension of enlistment in time of war, 14 § 35c
Family allowances, 37 §§ 201–220
Fine for illegal use of flag, pennant or insignia, 14 § 352
Flags for motorboats or yachts of members, 14 § 352
Flying duty, additional pay, 37 § 118
Government employees, temporary membership, 14 § 307
Grades, 14 § 303
 Pay of officers and enlisted personnel, 14 § 306
 Temporary members, 14 § 307
Hospital treatment of temporary member, 14 § 312
Injury of Coast Guard member on duty in the Reserve, benefits, 14 § 315
Insignia of members, 14 § 352
Longevity pay of officers, 37 § 103
Members of other naval or military organization, 14 § 308
Officers, pay and allowances, 37 § 103
Parachute duty, additional pay, 37 § 118
Pay and allowances, 14 §§ 306, 307; 37 § 103
 Active duty, 14 §§ 306, 315; 37 § 114
 Air travel allowance, 37 § 112
 Clothing for enlisted men, 37 § 110
 Coast Guard called to active duty in the Reserve, 14 § 315
 Cost of uniform, bedding, etc., 14 § 310
 Family allowances, 37 §§ 201–220
 Flying or parachute duty, 37 § 118
 Mileage, transportation and traveling expenses, 37 § 112
 Officers and enlisted personnel, 14 § 306
 Reduction by reason of Pay Readjustment Act, 37 § 119
 Temporary members, 14 § 307
 Transportation of dependents on change of station, 37 § 112
Pennants for motorboats or yachts of members, 14 § 352
Physical injury of temporary member, benefits, 14 § 312
Powers and duties of temporary members, 14 § 307
Privileges, rights, etc., of members on active duty, 14 § 305
Purpose of, 14 § 301
Ranks, 14 § 303
 Pay of officers and enlisted personnel, 14 § 306
 Temporary members, 14 § 307

COAST GUARD RESERVE—Continued

Ratings, 14 § 303
- Pay and allowances of officers and enlisted personnel, 14 § 306
- Temporary members, 14 § 307

Relief of officers and enlisted men from selective training and service, 50 App. § 305
Retaining on or returning to duty status members without their consent, 14 § 309
Retired members, reduction of pay and allowances, 37 § 119
Secretary of Treasury,
- Approval of allowance of cost of or issuance of uniform, bedding, etc., 14 § 310
- Approval of enrollment of temporary members for active duty, 14 § 307
- Direction of administration, 14 § 304
- Flags or pennants for motorboats or yachts of members, prescribing, 14 § 352
- Insignia, 14 § 352

Services and facilities of Coast Guard, use in operation of Reserve, 14 § 354
Sickness, benefits, 14 §§ 311, 315
- Temporary member, hospital treatment, 14 § 312

Temporary members, 14 § 307
- Physical injury or death, benefits, 14 § 312
- Release where temporary member ordered to active duty in another military reserve, 14 § 308
- Sickness or death, hospital treatment, 14 § 312

Term of appointment and enlistment, 14 § 351
Transportation and subsistence in performing additional duties in peacetime, 14 § 305
Travel,
- Laws, regulations and orders governing members engaged in travel to or from duty, 14 § 309
- Pay of officer and enlisted personnel traveling to or from duty, 14 § 306

Uniforms,
- Allowance to members for cost, 14 § 310
- Issuance to members, 14 § 310
- Regulations, orders, etc., governing member in uniform, 14 § 309

United States Employees' Compensation Commission, jurisdiction on injury or death of temporary member, 14 § 312
War,
- Active duty by member, 14 § 305
- Calling members of regular Coast Guard to active duty, 14 § 314

Warrant officers,
- Appointment of officers or men of Coast Guard, 14 § 314
- Pay and allowances, 14 § 306
 - Active duty, 37 § 114
 - Flying or parachute duty, 37 § 118
 - Uniforms, equipment and bedding, 14 § 310

Women's Reserve,
- Age of members, 14 § 383
- Appointments, authority for, 14 § 388
- Appropriation acts using terms "men" and "enlisted men" not to affect benefits, 14 § 121c
- Assignment to duty, restrictions, 14 § 384

COAST GUARD RESERVE—Continued

Women's Reserve—Continued
- Authority for appointments and enlistments, 14 § 388
- Authority of commissioned officers, 14 § 382
- Civil service personnel not to be replaced by, 14 § 385
- Commandant of Coast Guard to fix money value of uniform and equipment, 14 § 387
- Commissions, 14 § 382
- Composition, 14 § 383
- Duty, 14 § 384
- Enlistments, 14 §§ 382, 388
- Equipment, 14 § 387
- Establishment, 14 § 381
- Lieutenant, 14 § 382
- Lieutenant commander, 14 § 382
- Officers, 14 § 382
- Ranks and rating, 14 § 382
- Replacement of men for duties at sea, 14 § 385
- Restrictions on duty, 14 § 384
- Shore duty, 14 § 384
- Sickness, disability or death benefits, 14 § 386
- Uniform, 14 § 387

Yachts, this index

COAST GUARD YARD

Detail of personnel to officers' quarters and messes ashore, 14 § 34a
Equipment for officers' messes ashore, 14 § 132a

COASTING TRADE

Documented vessels acquired by Maritime Commission during national emergency, 46, note prec. § 1101
Load limit of vessels, determination, 46 § 88a

COCONUT OIL

Processing tax,
- Coconut oil from products of Guam or American Samoa, 26 § 2483
- Suspension of tax, 26 § 2470 note

CODE

Communication in code as offense under Trading With Enemy Act, 50 App. § 618

COFFEE

Entry for consumption, 19 §§ 1355, 1356
Inter-American Coffee Agreement, generally, this index

COIN COUNTERS

Manufacturers' excise tax, 26 § 3406

COIN-OPERATED AMUSEMENT AND GAMING DEVICES

Defined, 26 § 3267
Tax, 26 § 3267

COIN-OPERATED DEVICES

Coinage from non-strategic metals, consideration, 31 § 317a

COIN-OPERATED TELEPHONES

Tax on conversations, 26 § 3465

COINS AND COINAGE

Copper coin, five cent piece containing silver and copper as, 50 App. § 642c
Five cent pieces, metal contents, 50 App. § 642
Minor coinage profit account, gain from coinage of silver and copper five cent pieces, 50 App. 642a
Minor coins,
- Adjusting weight of five cent pieces, 50 App. § 642b
- Five cent pieces containing silver and copper, 50 App. § 642

Redemption of five cent piece containing silver and copper, 50 App. § 642d
Repeal of acts inconsistent with certain laws relating to, 31 § 446
Silver bullion for coinage of five cent pieces, 50 App. § 642a
Silver-copper ingots used for five cent pieces, 50 App. § 642b
Silver profit fund, gain from coinage of five cent pieces into subsidiary silver coins, 50 App. § 642d
Strategic metals, conserving, 31 §§ 317a–317f
- Accounting for gains from coinage, 31 § 317a
- Appropriation, 31 § 317a note
- Contracts for coinage, 31 § 317d
- Denomination, 31 § 317a
- Director of mint, designation of places of coinage, 31 § 317d
- Loss from melting down uncurrent minor coins, 31 § 317c
- Metal from worn and uncurrent dollars as security for silver certificates, 31 § 317e
- Orders, regulations and instructions by Secretary of Treasury, 31 § 317f
- Sale of metal from uncurrent minor coins, 31 § 317c
- Secretary of Treasury to determine amount of coinage, 31 § 317a
- Series, 31 § 317a
- Silver not to be used, 31 § 317a
- Suspension of coinage of other minor coins, 31 § 317b
- Worn and uncurrent coins, melting down, 31 §§ 317c, 317e

Trading With Enemy Act, investigation and regulation under, 50 App. § 616

COLLECTION OF INFORMATION, ETC.

Citation of act, 5 § 139 note
Compelling federal agency to make information obtained available to another, 5 § 139a
Confidential information, release to other agency, 5 § 139b
Coordination of information collecting services, 5 § 139a
Duplication of efforts in obtaining to be eliminated, 5 § 139
Federal agency defined, 5 § 139e
Fines and punishments,
- Failure to furnish information required, 5 § 139f
- Unlawful disclosure, 5 § 139b

COLLECTION OF INFORMATION, ETC.—Continued

Forms, approval by Director of Bureau of Budget, 5 § 139c
Hearing, needs of two or more federal agencies to be served by single collecting agency, 5 § 139a
Information defined, 5 § 139e
Investigations by Director of Bureau of Budget of needs and methods used, 5 § 139a
Necessity of collection, determination, 5 § 139a
Order designating collecting agency, 5 § 139a
Person defined, 5 § 139e
Policy of Congress, 5 § 139
Rules and regulations by Director, 5 § 139d
Tabulation to maximize usefulness to federal agencies and public, 5 § 139
Unlawful disclosure of information, 5 § 139b

COLLECTOR OF CUSTOMS

Deputy collector, enforcement of act for protection of walruses in Alaska, 48 § 248a
Extra compensation for overtime of inspectors in charge and radio inspectors of Communications Commission, payment to collector, etc., 47 § 154 (f) (2)
Military necessity, liability with respect to goods removed for, 19 prec. § 1551 note
Secretary of Treasury to give directions, 19 § 66
Walruses in Alaska, enforcement of act for protection, 48 § 248a

COLLECTOR OF INTERNAL REVENUE

Res judicata doctrine applicable in suits against, 26 § 3772

COLLEGES AND UNIVERSITIES

Part time employment of needy pupils, appropriations for, 15 §§ 721–728 note

COLONIAL NATIONAL HISTORICAL PARK

Transfer of jurisdiction over portion, 16 § 81 note

COLORIMETERS

Manufacturers' excise tax, 26 § 3406

COLUMBUS DAY

Display of flag, 36 § 174

COMBAT AREA

Act concerning loans, leases, etc., not to be construed to authorize entry of American vessel, 22 § 412

COMBATANT VESSELS

Alterations, 34 § 487

COMMANDANT

Coast Guard Reserve, this index
Marine Corps, this index

COMMANDERS

Coast and Geodetic Survey,
- Proportion of distribution of commissioned officers, 33 § 851a

COMMANDERS—Continued

Coast and Geodetic Survey—Continued
Transfer to retired list of officer recommended, 33 § 864b
Navy,
Pay, 37 § 101
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105

COMMERCE AND TRADE

Defined, Act concerning inspections and investigations of coal mines, 30 § 4o

COMMERCE DEPARTMENT

Civil Aeronautics Administration, contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9116
Federal loan agency, transfer of functions to Department, 50 App. § 601 note, Ex. Ord. No. 9071
Fees or charges for services performed or publications furnished, 5 § 606
Information in possession of Department made available to other government agencies, 50 App. § 644a
Publications furnished, fees or charges, 5 § 606
Services furnished, fees or charges, 5 § 606

COMMISSIONED OFFICERS

See Coast and Geodetic Survey, this index

COMMISSIONER OF GENERAL LAND OFFICE

Clerk to sign land patents, 43 § 8
Registers, no expenses chargeable to government without authorization, 43 § 90

COMMISSIONER OF INTERNAL REVENUE

Manufacturer or producer of nonbeverage products containing distilled spirits, power to examine books and records of, 26 § 3250
Retailers' excise tax, rules and regulations for enforcement of revenue laws, 26 § 2410
Rules and regulations, time for performing acts affected by war, 26 § 3804
Transportation of property tax, extension of time for filing returns and payment of tax, 26 § 3475

COMMISSIONER OF PUBLIC BUILDINGS

Special policemen for public property, designation, 40 § 101 note

COMMISSIONER OF PUBLIC ROADS

Access roads constructed by, 23 § 106
Defense Highways, this index
Detail of employees as students, 23 § 116
Federal agencies, performance of road work for, 23 § 115
Property, power to acquire and dispose, 50 App. § 632 note, Ex. Ord. No. 9179

COMMISSIONER OF RECLAMATION

Assistant, delegation of powers to, 16 § 590z–11
Delegation of powers to, 16 § 590z–11

COMMISSIONERS

Special prize commissioners, 50 App. § 825

COMMISSIONS

Defined, War-Risk Hazards Compensation Act, 42 § 1711

COMMITTEES

Federal expenditures, establishment, members, powers, etc., 26, Subtitle D, note prec. § 3600

COMMODITIES

See Emergency Price Control, generally, this index

COMMODITY CREDIT CORPORATION

Loans on agricultural commodities, 7 §§ 1330 (10), 1340 (10), 1359
Loans on crops, extent of, 50 App. § 968
Nonbasic agricultural commodity, expansion of production by Secretary of Agriculture, 15 § 713a–8
Peanuts, loans on, 7 § 1359

COMMODORE

Pay and allowances, 37 § 107

COMMON TRUST FUND

Income tax,
Amortizable bond premium, credits of participants in common trust fund, 26 § 169
Capital gains and losses, 26 § 169
Election as to taxable and partially taxable bonds, 26 § 125
Victory tax net income, 26 § 451
Regulated investment company, 26 § 361
Stamp tax on issuance of shares, 26 § 1808

COMMUNICATIONS

Coordinator of Inter-American Affairs, contracts for use of radio stations, etc., 31 § 665 note
Defense information as to defense article to another government, 22 § 412
Office of War Information, contracts for use of international short-wave stations, etc., 31 § 665 note

COMMUNICATIONS COMMISSION

Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9116
Extra compensation for overtime of inspectors in charge and radio inspectors of Field Division of Engineering Department, 47 § 154 (f) (2)
Suspension or modification in requirement as to six months' previous service, 47 § 353 (b)

COMMUNISTS

Work Projects Administration, employment on prohibited, 15 §§ 721–728 note

COMMUNITY PROPERTY

Estate tax, 26 §§ 811, 827
Gift tax, 26 § 1000

COMPENSATION

Administrator of Civil Aeronautics, 49 § 422a
Army mail clerks, 39 § 138
Assistant Army mail clerks, 39 § 138
Bituminous Coal Consumers' Counsel and employees, 15 § 852
Civil Aeronautics Board members, 49 § 422a
Clerks,
 Office of Secretary of Senate, 2 § 60a note
 Office of Vice President, 2 § 60a
Coal mines, officers and employees to administer Act concerning inspections and investigations, etc., 30 § 4n
Coast Guard Reserve, 14 § 306
 Active duty in the Reserve, 14 § 315
 Temporary members, 14 § 307
Director of office of government reports, salary fixed by President, 3 § 54
District judges, secretaries and law clerks, fixed by director of administrative office of United States courts, 28 § 374b
Explosives licensing agent, 50 § 128
Government officers or employees in military or naval service, 5 § 61a
National Archives Trust Fund Board, services of member without, 44 § 300ii
National Historical Publications Commission, 44 § 300e
Probation officer, 18 § 726–1
Railway mail service, laborers, 39 §§ 607, 607a
Requisitioned military equipment, materials, etc., for national defense, 50 App. §§ 99 note, 721
White House police, 3 § 62b

COMPONENT CORPORATION

Defined, 26 § 740
Excess Profits Tax, this index

COMPOSITION

Income tax, work covering period of thirty-six months or more, 26 § 107

COMPROMISE

Rent under oil and gas lease, 30 §§ 221–222h note

COMPTROLLER GENERAL

Certifying officer or employee, release of liability by, 31 § 82c
Defense stamps, destruction, redemption, etc., authorized, 44 § 365
Food stamps, destruction, 44 §§ 351 note, 364
War savings stamps, destruction, redemption, etc., authorized, 44 § 365

COMPTROLLER OF CURRENCY

Information collected, duty to supply other agency, 5 § 139a

COMPULSORY TESTIMONY ACT

Freight forwarders, application to enforcement of law relating to, 49 § 1017

COMPUTING MACHINES

Manufacturers' excise tax, 26 § 3406

CONCEALMENT

Ability to pay, care of insane patients in Alaska, 48 § 48a

CONDEMNATION

Excess profits tax, exclusion of gains, 26 § 711
Fines, Penalties and Forfeitures, generally, this index
Income tax, capital gains or losses, 26 § 117

CONDITIONAL SALES

Retailers' excise tax, 26 § 2405

CONFISCATION

Marihuana in Canal Zone, 48 § 1314i

CONGRESS

Archives, approval of destruction of papers of no permanent value, 44 § 300i
Coal mines, inspections and investigations concerning health and safety conditions, etc.,
 Report to Congress, 30 § 4k
 Transmission to Congress, 30 § 4f
Loans, leases, etc., to foreign government, reports to Congress of operations under act, 22 § 414
National Archives Trust Fund Board to make annual reports, 44 § 300jj
Reports, Veterans' Administrator as to protection of policies of those in service, 50 App. § 547
Selective Service personnel exempted from statute forbidding receipt of pay in matters affecting United States, 18 § 198 note
Tennessee Valley Authority, approval of conveyance of real property for docks and shipping purposes, 16 § 831c

CONGRESSIONAL COMMITTEES

Federal expenditures, 26 note prec. § 3600
Rules Committee of Senate,
 Assignment of space in Senate office building by, 40 § 174d
 Management of Senate restaurants transferred, 40 § 174f
Senate library committee, chairman as member of National Archives Trust Fund Board, 44 § 300bb
Stenographers, receipts and sales of copies of transcripts of hearing paid into treasury, 2 § 117a

CONNECTING CARRIERS

Initial carrier, recovery from connecting carrier, 49 § 20(12)
 Motor carriers, 49 § 319

CONSCIENTIOUS OBJECTORS

Naturalization, 8 § 1004; 50 App. § 640
Selective Training and Service Act, 50 App. § 305

CONSERVATION

Aerial photographs, furnishing copies to government agencies or cooperating persons or agencies, 16 § 590i–2
Coronado International Memorial, President authorized to establish, 16 § 450y

CONSERVATOR

Notice of qualification affecting time for performing acts, 26 § 3804

CONSOLIDATED RETURNS

See EXCESS PROFITS TAX, this index

CONSOLIDATION

Excess profits tax,
- Income credit in connection with certain exchanges, 26 § 740
- Intercorporate liquidation, 26 § 761

Executive commissions, bureaus, etc., 50 App. § 602

CONSPIRACY

Defrauding United States, suspension of limitations, 18 § 590a

CONSTITUTION DAY

Display of flag, 36 § 174

CONSULTATION

United States and other American republics as to transfer of geographic region, 22 § 504

CONTEMPT

Emergency price control, refusal to obey subpoena, 50 App. § 922
Supreme Court authorized to promulgate rules relating to proceeding for criminal contempt, 18 § 689
War contractor, disobeying subpoena in proceedings for inspection and auditing, 50 App. § 643b

CONTRACT SURGEONS

Air travel allowance, 37 § 112
Pay, 37 § 101
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105

CONTRACTOR

Defined, 42 § 1651

CONTRACTOR WITH UNITED STATES

Defined, 42 § 1703

CONTRACTOR'S BOND

Coast guard contracts during national emergency, waiver, 40 § 270a note
Public buildings or works, requirement,
- Maritime Commission, exception, 22 § 420
- Waiver in case of contract for manufacturing, etc., vessels, aircraft, etc., 40 § 270e

Vessels constructed, etc., for Maritime Commission during national emergency, waiver, 46, note prec. § 1211

CONTRACTS

Codes of fair competition, compliance, government contracts, 40 § 401 note
Defense articles,
- Disposal of articles to foreign government, 22 § 413

CONTRACTS—Continued

Defense articles—Continued
- Manufacture, etc., to foreign government, 22 § 412
- Procurement for foreign government, 22 §§ 412, 421

Priority regulations affecting rights under, 50 App. § 633
Secretary of Navy,
- Filing with Congress list of contracts in excess of $150,000, 5 § 470
- Sale of materials and equipment for vessels to Philippine government against sale to any other state, 34 § 555

Secretary of War, filing with Congress list of contracts in excess of $150,000, 5 § 219a
Soldiers' and sailors' civil relief,
- Dependents' right to benefits, 50 App. § 536
- Modification, etc., of contract secured, 50 App. § 517

United States Maritime Commission, emergency ship construction, 46 § 1214

CONTRIBUTIONS

Victory tax deductions, 26 § 451

CONTROL

Defined, 26 §§ 361, 761

CONTROLLED GROUP

Defined, 26 §§ 361, 713, 718

CONVERSION

Excess profits tax, exclusion of gains from involuntary conversion, 26 § 711
Income tax,
- Capital gains or losses, 26 § 117
- War losses, 26 § 127

Life insurance, victory tax credit for premium, 26 § 453

CONVICT MADE GOODS

District of Columbia, goods manufactured in penal institutions of for use of District, 18 § 396a
Local law violation prohibited, 18 § 396b
- Fines and forfeitures, 18 § 396d
- Jurisdiction of prosecutions, 18 § 396e

Maritime Commission,
- Authority concerning emergency ship construction, 46 § 1119b
- Excepted from statute requiring purchase of, 22 § 420

Marking of packages, 18 §§ 396b–396e
- Fines and forfeitures, 18 § 396d
- Jurisdiction of prosecutions, 18 § 396e

Use by government, products of federal penal and correctional institutions, transportation permitted, 18 § 396b

CONVICTS

Enlistment, exception in meritorious cases, 10 § 622
Selective Training and Service Act, relief from service, 50 App. § 305

CONVOYS

Act concerning loans, leases, etc., not to be construed to authorize or permit, 22 § 412

COOKING APPLIANCES

Manufacturers' excise tax, 26 § 3406

CO-OPERATIVE APARTMENT CORPORATION

Defined, 26 § 23
Income tax, deduction of payments to, 26 § 23

CO-OPERATIVE ASSOCIATIONS

Freight forwarders, associations exempt from Act relating to, 49 § 1002
Peanut growers, reports and records, 7 § 1373 (a)

CO-OPERATIVE BANKS

Stamp tax, exemption of stocks and bonds, 26 § 1808

COORDINATOR OF INTER-AMERICAN AFFAIRS

Contracts for use of radio stations, etc., 31 § 665 note

COPRA

Guam and American Samoa, use of proceeds of processing tax on coconut oil from products of, 26 § 2483

COPRA OIL

Processing tax, coconut oil from products of Guam or American Samoa, 26 § 2483

COPYRIGHTS

Foreign production or publication, extension of time for complying with United States laws, 17 § 8
Income tax, work covering period of thirty-six months or more, 26 § 107

CORN

Actual production defined, 7 § 1330
Farm marketing excess, definition, penalty, etc., 7 § 1330
Loans by Commodity Credit Corporation, 7 §§ 1330 (10), 1340 (10); 50 App. § 968
Soil Conservation Act, nonallotment farms, when marketing penalties inapplicable, 7 § 1330 (7)
Storage, amount, 7 § 1330

CORONADO INTERNATIONAL MEMORIAL

Acceptance by Secretary of Interior of lands and interest in lands within area, 16 § 450y–4
Fences and water rights within area, 16 § 450y–3
Grazing of livestock within memorial area, 16 § 450y–2
President authorized to establish, 16 § 450y
Prospecting and mining within memorial area, 16 § 450y–2
Secretary of Interior,
 Acceptance of lands and interests within memorial area, 16 § 450y–4
 Fences and water rights within area, 16 § 450y–3

CORONADO INTERNATIONAL MEMORIAL—Continued

Secretary of Interior—Continued
 Grazing of livestock within area, 16 § 450y–2
 Prospecting and mining within area, 16 § 450y–2
 Regulation of use, 16 § 450y–1

CORPORATION SURTAX NET INCOME

Defined, 26 § 15

CORPORATIONS

Alaska, appointment by legislature of commissioners for slum clearance projects, 48 § 482
Excess profits tax,
 Credit for adjusted excess profits net income against income tax, 26 § 26
 Deduction from income tax, 26 § 23
Housing,
 Bonds issued by public authority for slum clearance not to constitute obligations of Territory of Alaska, 48 § 483
 Creation of public corporations for slum clearance in Alaska, 48 § 481
 Taxation by public authority for slum clearance in Alaska forbidden, 48 § 482
Income tax,
 Abnormalities in taxable period, credit for adjusted excess profits net income, 26 § 26
 Advertising expense, deduction, 26 § 23
 Affiliated corporations,
 Deduction of stock losses, 26 § 23
 Income from sources within possessions of United States, 26 § 251
 Alternative taxes, capital gains and losses, 26 § 117
 Amortizable bond premium, credits against net income, 26 § 26
 Capital loss carry-over, corporations improperly accumulating surplus, 26 § 102
 Contracts under Merchant Marine Act, credit for adjusted excess profits net income, 26 § 26
 Contributions to United States, etc., deduction, 26 § 23
 Cooperative apartment corporations, deduction of payments to, 26 § 23
 Credits, 26 § 26
 Normal-tax net income, 26 § 13
 Surtax net income, 26 § 15
 Deductions, 26 § 23
 Excess profits tax, 26 §§ 23, 122
 Income from sources within possessions of United States, 26 § 251
 War-profits tax, 26 § 23
 Dividend carry-over, 26 § 27
 Excess profits tax,
 Credit for adjusted excess profits net income, 26 § 26
 Deduction, 26 § 23
 Exemption, credit for adjusted excess profits net income, 26 § 26
 Expenses, deduction, 26 § 23
 Foreign tax credit, 26 § 131
 Good will, deduction of expenditures, 26 § 23
 Gross income defined, 26 § 251

CORPORATIONS—Continued

Income tax—Continued
- Limitation on capital losses, 26 § 117
- Long-term contracts, credit for adjusted excess profits net income, 26 § 26
- Mining strategic materials, credit for adjusted excess profits net income, 26 § 26
- Net capital gain defined, 26 § 117
- Net capital loss defined, 26 § 117
- Net income, deduction of excess profits and war-profits taxes, 26 § 23
- Net operating loss,
 - Credit, 26 § 26
 - Defined, 26 §§ 26, 122
- Normal tax, special classes of corporations, 26 § 14
- Notice of deficiency, suspension of limitations, 26 § 141
- Payment at source, 26 § 144
- Railroads,
 - Adjusted basis of determining gain or loss, 26 § 113
 - Non-recognition of loss in reorganization, 26 § 112
- Rate, surtax net income, 26 § 15
- Returns,
 - Annual basis, 26 §§ 102, 393, 505
 - Consolidated returns, 26 § 141
 - Period of less than 12 months, 26 §§ 47, 102
- Securities of affiliated company, deductions, 26 § 23
- Special classes of corporations,
 - Alternative tax, 26 § 117
 - Taxable year, 26 § 108
- Surtax, 26 § 15
 - Alternative taxes, 26, § 117
 - Consolidated income tax and excess profits tax returns, 26 § 141
 - Domestic corporations deriving income from sources in United States, 26 § 251
 - Income from sources within possessions of United States, 26 § 251
 - Surplus, surtax on corporations improperly accumulating, 26 § 102
 - Bad debts, deduction or credit, 26 § 22
 - Basic surtax credit, 26 § 27
 - Delinquency amount, deduction or credit, 26 § 22
 - Net operating loss credit, 26 § 26
 - Prior tax, deduction or credit, 26 § 22
 - Recovery exclusion, 26 § 22
 - Taxable year, 26 § 108
- Taxable year, beginning in 1941 and ending after June 30, 1942, 26 § 108
- War-profits tax, deduction, 26 § 23
- Western Hemisphere Trade Corporation, surtax net income exception, 26 § 15

Reconstruction Finance Corporation, generally, this index

Smaller War Plants Corporation, generally, this index

War-profits tax,
- Deduction from income tax, 26 § 23
- Foreign tax credit, 26 § 131

CORPORATIONS—Continued

Western Hemisphere Trade Corporation, defined, 26 § 109

CORPS OF ENGINEERS

Army, chiefs of corps and departments. Army, this index

CORRESPONDENCE COURSES

Coast Guard Auxiliary and Reserve members 14 § 353

COSMETICS

Retailers' excise tax, 26 § 2402

COST OF LIVING

Stabilization. Emergency Price Control, generally, this index

COST OF PRODUCTION

Stabilization. Emergency Price Control, generally, this index

COST-PLUS-A-FIXED-FEE CONTRACT

Army and navy contracts, 50 App. § 633
National defense, 50 App. §§ 1152, 1171
War contracts, 50 App. § 611 note, Ex. Ord. No. 9001

COST-PLUS-A-PERCENTAGE-OF-COST

Army and navy contracts, 50 App. § 633
Defense housing contract, 42 § 1521
Navy National defense contracts, 50 App. §§ 1152, 1171
War contracts prohibited, 50 App. § 611

COST-PLUS CONTRACTS

Maritime Commission, construction, etc., of vessels, national emergency, 46, note prec. § 1211
National defense housing, maximum fee of contractor, 42 § 1523 note
Public building or works, wages for laborers and mechanics, 40 § 276a–7

COSTS

See EMERGENCY PRICE CONTROL, this index

COTTON

Analyses of fiber properties, spinning tests and other tests, 7 § 473d
Crop Insurance, this index
Loans, Commodity Credit Corporation, 7 §§ 1330 (10), 1340 (10); 50 App. § 968
Secretary of Agriculture, tests of quality, 7 § 473d

COTTON MARKETING

Penalties, amount, 7 §§ 1330 (9), 1340 (9)

COTTON POOL PARTICIPATION TRUST CERTIFICATES

Payment, 7 § 1401 note

COUNCIL OF NATIONAL DEFENSE

Explosive licenses, 50 § 129

COUNTIES

Bonds, sale of certain securities by Secretary of Treasury authorized, 15 § 611a–1
Contracts for relocation of railroads, etc., 16 § 831q
Forest service, rental of equipment for fire control, 16 § 578a
Tennessee Valley Authority, conveyance of property to replace lands flooded or destroyed, 16 § 831c

COUPONS

Debentures, issuance under War Housing Insurance Act, coupon form, 12 § 1739

COURT OF APPEALS

See EMERGENCY COURT OF APPEALS, this index

COURT OF CLAIMS

Judges, retired judges, traveling and subsistence expenses when on active duty, 28 § 270
Requisitioned equipment, etc., for national defense, suits for compensation, 50 App. §§ 99 note, 721

COURTS

Dedimus potestatem to take depositions, 28 § 644
Emergency Court of Appeals, this index
Soldiers' and sailors' civil relief, grant, 50 App. § 590
Tax Court of the United States, generally, this index

CREDITS

War postponing time for allowance or filing claim, 26 § 3804

CREDITS TAX

Soldiers' and sailors' civil relief, 50 App. § 560

CRICKET

Manufacturers' excise tax on cricket balls and bats, 26 § 3406

CRIMES AND OFFENSES

Acceptance of employment under ship construction appropriation by advocate of overthrow of government, 46 § 1119a
Appeal by United States, 18 § 682
Camera, possessing in Canal Zone, 48 § 1337
Censorship under Trading With Enemy Act, violation of, 50 App. § 618
Detection and prosecution of crimes against United States, 5 § 300
Emergency ship construction, acceptance of employment by advocate of overthrow of government, 46 § 1119a
Houses of prostitution near military or naval establishments forbidden, 18 § 518a
Mammoth Cave National Park, 16 §§ 404c–2, 404c–3, 404c–5, 404c–6
Narcotic agents may use motor vehicles confiscated under authority of Secretary of the Treasury, 18 § 647
Photographing, drawing or mapping Panama Canal or Canal Zone, 48 § 1337
Photographing, sketching or modeling, places and objects used in national defense, 50 App. §§ 781–785

CRIMES AND OFFENSES—Continued

Probation, United States Marshal to furnish transportation to persons placed on probation, 18 § 746b
Proclamations, revocation affecting prior prosecutions, 22 § 226b
Registration of transporter for hire, failure to register, 26 § 3475
Transportation,
 Convict-made goods in interstate commerce, provision inapplicable to goods manufactured in penal institutions of District of Columbia, 18 § 396a
 Persons arrested and subsequently released without conviction, 18 § 746a
Work Projects Administration, violation of provisions, 15 §§ 721–728 note

CRITICAL MATERIAL

Federal Loan Administrator, determination as to purchase and storage, 50 App. § 902
President, powers, 50 App. § 1172

CROP INSURANCE

Federal crop insurance,
 Agricultural commodity defined, 7 § 1518
 Cotton,
 Additional premium and indemnity to cover loss of cotton seed, 7 § 1508 (e)
 Crop for 1942, 7 § 1508 (a)
 Crop substituted for wheat crop, 7 §§ 1502, 1508
 Field corn, data for actuarial basis, 7 § 1506 (h)
 Loss in yields, 7 § 1508 (a)
 Notes payable in commodity insured accepted as premiums, 7 § 1508 (d)

CROPS

Loans by Commodity Credit Corporation, 50 App. § 968
National defense, conservation payments on acquisition of crop for, 16 § 590h note

CROQUET

Manufacturers' excise tax on croquet balls and mallets, 26 § 3406

CRUISERS

Construction, 34 § 498a–5
Increase in underage tonnage, 34 § 498–5

CUBA

See DEFENSE BASE ACT, generally, this index

CURLING STONES

Manufacturers' excise tax, 26 § 3406

CURRENCY

Repeal of acts inconsistent with certain laws relating to, 31 § 446

CUSTOMS DUTIES

Armed forces of United Nations, articles consigned to, 50 App. §§ 791, 794, 795
Bond and warehouse system, removal of merchandise transported in bond for military use, 19 prec. § 1551 note

CUSTOMS DUTIES—Continued

Bonds, form prescribed by Secretary of Treasury, 19 § 66
Compensation, laborers, 5 § 681 note
Emergency price control not to modify, suspend or supersede Tariff Act, 50 App. § 902
Enemy prisoners of war and enemy civilian internees, articles consigned to, 50 App. §§ 792, 794, 795
Entry of merchandise, form prescribed by Secretary of Treasury, 19 § 66
Exemptions, gifts from members of armed forces abroad, 50 App. §§ 846, 847
Fines and penalties, officers and employees, 19 § 64
Free list,
 Armed forces of United Nations, articles consigned to, 50 App. §§ 791, 794, 795
 Enemy prisoners of war and enemy civilian internees, articles consigned to, 50 App. §§ 792, 794, 795
 Personal and household effects brought into United States under government orders, 50 App. §§ 801, 802
 Prisoners of war or interned nationals, articles imported by, 50 App. §§ 793–795
Gifts from members of armed forces abroad, 50 App. §§ 846, 847
Household effects brought in under government orders, 50 App. §§ 801, 802
Industrial alcohol withdrawn from customs custody, 26 § 3125
Interned nationals, articles imported by, 50 App. §§ 793–795
Lien for amount of unpaid certified check received as payment, 19 § 198
Oaths, form prescribed by Secretary of Treasury, 19 § 66
Officers and employees, punishment, 19 § 64
Payment,
 Certified checks receivable in payment, 19 § 198
 Lien for amount of unpaid certified check received as payment, 19 § 198
Personal effects brought in under government orders, 50 App. §§ 801, 802
Preference of United States on certified check received as payment, 19 § 198
Prisoners of war, articles imported by, 50 App. §§ 793–795
Punishment of officers and employees, 19 § 64
Receipt for merchandise removed for military necessity, 19 prec. § 1551 note
Removal of merchandise in customs custody for military use, 19 prec. § 1551 note
Return of merchandise removed for military necessity, 19 prec. § 1551 note
Rules and regulations, authority to prescribe, 19 § 66
Scrap iron, scrap steel and nonferrous-metal scrap, suspension of duties on, 19 § 1001 (301) note
Secretary of Treasury,
 Forms prescribed by, 19 § 66
 Rules and regulations, authority to prescribe, 19 § 66
Special customs deposits payable with certified check, 19 § 198

CUSTOMS DUTIES—Continued

Sugar, extending time for performance of acts for purpose of receiving drawback, 19 § 1313 note, Proc. No. 2566
Vessels from Philippine Archipelago, duties collected, payment into Island treasury, 19 § 123a
Warehousing of merchandise, rules and regulations prescribed by Secretary of Treasury, 19 § 66
Withdrawal from internal revenue bonded warehouse free of internal revenue tax, 19 § 1309 (a)

DAMAGES

Coast Guard property, deposits or payments on account of, 33 § 721a

DAMS

Flood Control, generally, this index
Penstocks or similar facilities for future power development, necessity in case of flood control projects, 33 § 701j
Tennessee Valley Authority, prohibition against conveyance of property on which plant is located, 16 § 831c

DATE OF CESSATION OF HOSTILITIES IN THE PRESENT WAR

Defined, 26 § 780

DATES

Debentures issued under War Housing Insurance Law, 12 § 1739

DAYLIGHT SAVING TIME

Establishment, 15 § 261 note

DEAD BODY

Foreign service officers, transportation of remains, 22 § 130a

DEALERS

Peanuts, reports and records, 7 § 1373 (a)

DEATH

Chief disbursing officer of Treasury Department, 5 § 249b
Clerk of House of Representatives, 2 § 75a
Coast Guard Reserve,
 Coast Guard member on duty in the Reserve, benefits, 14 § 315
 Member, benefits, 14 § 311
 Temporary member, benefits, 14 § 312
Defense Base Act, generally, this index
Enlisted Reserve Corps, pensions for death or disability in federal service, 10 § 456a
Income Tax, this index
Officers' Reserve Corps, pensions for death or disability in federal service, 10 § 456a
Presumption of death from absence applicable to claims administered by Veterans' Administration, 38 § 32a
War-Risk Hazards Compensation Act, generally, this index

DEBENTURES

Bond as including, 26 § 125
Charges against War Housing Insurance Fund, principal and interest on debentures, 12 § 1740
Excess profits tax, credit for debt retirement, 26 § 783
Federal housing administrator,
Issuance to insured mortgagee after default in mortgage, 12 § 1743
Purchase under war housing insurance law, 12 § 1740
Income tax, banks, capital gains and losses, 26 § 117
Premium charges for war housing insurance of mortgages, payment in debentures, 12 § 1738
Revenue stamps, 26 § 1801
Transfer, 26 § 3481
War Housing Insurance, this index

DECEDENTS' ESTATES

Five Civilized Tribes, restricted estates, 25 §§ 375a, 375b
Hawaiian home lands on death of lessee, 48 § 703
Veteran dying in veterans' hospital or facility, 38 §§ 17–17j
Disposition of property, 38 §§ 17, 17d

DECK TENNIS EQUIPMENT

Manufacturers' excise tax, 26 § 3406

DECLARATION OF TAKING

Condemnation proceedings, 40 §§ 258a–258f

DECLARATION OF WAR

Against Japan, Germany and Italy, 50 App. prec. § 1 note
Bulgaria, Hungary, Rumania, 50 App. prec. § 1 note

DECLARED VALUE EXCESS PROFITS TAX

Net income, 26 § 602
Taxable year of less than 12 months, 26 § 605
Short taxable year, 26 § 605

DEEDS AND CONVEYANCES

Indians to United States, 25 §§ 465a, 465b
Recreational demonstration projects, 16 § 459t

DEEDS OF TRUST

Excess profits tax, credit for debt retirement, 26 § 783

DEFENSE AREA HOUSING

Rent stabilization. Emergency Price Control, generally, this index

DEFENSE ARTICLES

See, also, WAR MATERIALS AND MUNITIONS, generally, this index
Acquisition of arms, ammunition, etc., produced within jurisdiction of certain foreign countries, 22 § 417
Appropriations to carry out act concerning loans, leases, etc., to foreign government, 22 § 415
Consideration received from foreign government to revert to appropriation, 22 § 415

DEFENSE ARTICLES—Continued

Construction of act concerning lending, leasing, etc., to change existing law, 22 § 419
Contracts,
For disposition to foreign government, 22 § 413
Protection of patent rights, 22 § 416
Manufacturer for foreign government, 22 § 412
Procuring for foreign government, 22 § 421
To test, repair, outfit, etc., for foreign government, 22 § 412
Defined, 22 §§ 411, 412 note
Duration of powers under act concerning loans, leases, etc., to foreign government, 22 §§ 412, 412 note
Exchange to foreign government, 22 § 412
Exercise by President of power conferred by act concerning lending, leasing, etc., 22 § 418
Information furnished by Secretary of War, etc., when article is exported, 22 § 414
Inspecting for another government, 22 § 412
Lease to foreign government, 22 § 412
Lending to another government, 22 § 412
Limitation of value of articles that may be disposed of to another government, 22 § 412
Manufacture for government whose defense is deemed vital to national defense, 22 § 412
Outfitting for another government, 22 § 412
Procuring for another government, 22 §§ 412, 421
Proving for another government, 22 § 412
Reconditioning for another government, 22 § 412
Release for export of articles furnished another government, 22 § 412
Repairing for another government, 22 § 412
Reports to Congress of operations under act concerning loans, leases, etc., to foreign government, 22 § 414
Requisitioning, 50 § 99 note; 50 App. §§ 721–724
Retaining articles procured for foreign government, 22 § 422
Rules and regulations by President to carry out act concerning lending, leasing, etc., 22 § 418
Sale to foreign government, 22 § 412
Secretaries of Navy and War,
Acquisition of arms, etc., in country to which act concerning loans, leases, etc., is applicable, 22 § 417
Communication of defense information as to defense article furnished another government, 22 § 412
Information to be given when article or information is exported, 22 § 414
Manufacture, lend, lease, etc., for or to another government, 22 § 412
Patent rights, protection on disposition to foreign government, 22 § 416
Release for export of defense article furnished another government, 22 § 412
Terms and conditions on which foreign government may receive aid, 22 § 412
Testing for another government, 22 § 412
Transfer by Secretary of War to, 22 § 412 note
Foreign government, 22 § 412 note

DEFENSE ARTICLES—Continued

Transfer to,
Foreign government, 22 § 412
Government department or agency of articles procured for foreign government, 22 § 422
Value of article disposed of, 22 § 412 note

DEFENSE BASE ACT

Generally, 42 §§ 1651–1654
Aliens, application, 42 § 1652
Application, 42 § 1651
Compensation districts, 42 § 1653
Compensation for death or injury authorized, 42 § 1651
Computation of benefits, 42 § 1652
Contractor defined, 42 § 1651
Judicial proceedings, 42 § 1653
Nonnationals, application, 42 § 1652
Persons excluded from benefits, 42 § 1654
Public works defined, 42 § 1651

DEFENSE COMMUNICATIONS BOARD

War, powers as to radio, 47 § 605 note, Ex. Ord. No. 8964

DEFENSE CONTRACTORS

Inspection and audit, 50 App. §§ 643–643c

DEFENSE HIGHWAYS

Access roads, 23 § 106
Advance engineering surveys, 23 § 109
Advance of funds by federal government to acquire right of ways, etc., 23 § 114
Advance of funds to states, 23 § 107
Appropriations, 23 § 104
Access roads, 23 § 106
Advance engineering surveys, 23 § 109
Flight strips, 23 § 108
Repairs injured by military use, 23 § 110
Approval of projects submitted by states, 23 § 104
Commissioner of Public Roads,
Advance of funds by to acquire right of way, 23 § 114
Advance of funds to state, determination of necessity, 23 § 107
Flight strips, construction by, 23 § 108
Off-street parking, cooperation in locating and constructing, 23 § 111
Reimbursement of states for repairs, 23 § 110
Surveys and plans, 23 § 109
Condemnation of right of way or interest in lands, 23 § 114
Contract for construction, maintenance, etc., of access highways, 23 § 106
Defense industries, access roads to, 23 § 106
Definitions, 23 § 101
Deposit of funds advanced, 23 § 107
Disbursement of funds advanced, 23 § 107
Federal aid, 23 §§ 102, 103
Access roads, 23 § 106
Advance engineering surveys, 23 § 109
Advance of funds, 23 § 106
Flight strips, 23 § 108
Off-street parking, 23 § 111

DEFENSE HIGHWAYS—Continued

Federal aid, 23 §§ 102, 103—Continued
Reapportionment, 23 § 105
Right of way in grade crossing elimination, 23 § 113
Right of way of strategic highway network, 23 § 112
Strategic highway network, 23 § 104
Surveys and plans, payment of share of costs, 23 § 109
Federal aid system, extension of, 23 § 102
Federal Works Administrator,
Access roads certified by, 23 § 106
Apportionment of federal aid by, 23 § 104
Conveyance of land to state, 23 § 114
Designation and location of strategic network of highways, 23 § 101
Right of way acquired by, 23 § 114
Feeder roads,
Federal aid, 23 § 103
Reapportionment of funds allotted to, 23 § 105
Flight strips, 23 § 108
Grade crossing elimination, cost of right of way, 23 § 113
Hawaii, highways included in "strategic network of highways", 23 § 101a
Location changed by Federal Works Administrator, 23 § 101
Military reservations, access roads to, 23 § 106
Naval reservations, access roads to, 23 § 106
Notice of claim for injuries from military use, 23 § 110
Off-street facilities for parking, 23 § 111
Plans, 23 § 109
Puerto Rico, highways included in "strategic network of highways", 23 § 101a
Repairs, reimbursements for, 23 § 110
Right of way,
Access roads, acquisition of, 23 § 106
Acquisition, 23 § 114
Grade crossing elimination, cost, 23 § 113
Strategic highway network cost, 23 § 112
Secondary road system, 23 § 103
Extension of, 23 § 103
Reapportionment of funds allotted to, 23 § 105
Share payable by federal government, 23 § 104
State Highway Department,
Conveyance of land to, 23 § 114
Cooperation in surveying and planning, 23 § 109
States,
Advance of funds to, 23 § 107
Apportionment of appropriation to, 23 § 104
Strategic network of highways, 23 § 101a
Cost of right of way, 23 § 112
Defined, 23 § 101
Federal aid, 23 § 104
Surveys and plans, 23 § 109
Surveys, 23 § 109
Time of notice of claim for injuries from military use, 23 § 110
Unexpended balance of funds advanced to state, 23 § 107
War Production Board, certification of access roads, 23 § 106

DEFENSE HOUSING

See HOUSING, this index

DEFENSE INDUSTRIES

Access roads, 23 § 106

DEFENSE INFORMATION

Communication to another government concerning defense article, 22 § 412
Consideration received from foreign government to revert to appropriation, 22 § 415
Contracts for,
 Disposition to foreign government, protection of patent rights, 22 § 416
 Procurement for foreign government, 22 § 421
Defined, 22 § 411
Secretary of Navy, this index
Secretary of War, this index

DEFENSE PLANT CORPORATION

Smaller War Plants Corporation to transfer loans, plants, etc., to, 50 App. § 1106
Taxation, exemptions, 15 § 610

DEFENSE PROJECT

Honorable discharge in lieu of birth certificate before working on project, 41 §§ 49, 50

DEFENSE PUBLIC WORKS

Acquisition of property, 42 § 1532
Appropriations for, 42 §§ 1523 note, 1534
Authority to relieve shortage in public works, 42 § 1532
Civil rights not affected by acquisition of property, 42 § 1547
Condemnation of property, 42 § 1532
Contracts, 42 §§ 1532, 1533
 To pay sums in lieu of taxes, 42 § 1546
Contributions to public or private agencies for public works, 42 § 1532
Conveyances, 42 § 1544
Cost-plus-a-percentage-of-cost contract, 42 § 1533
Declaration of policy, 42 § 1531
Definitions, 42 §§ 1531, 1532
Demolition of buildings on lands acquired, 42 § 1532
Discrimination in providing, 42 § 1533
Eight hour day for laborers, 42 § 1542
Extension and utilization of existing facilities, 42 § 1533
Federal agencies, utilization of, 42 § 1545
Federal officers and employees to operate, 42 § 1533
Funds of federal agencies transferred to Federal Works Administrator, 42 § 1542
Garbage and refuse disposal facility, 42 § 1531
Grants to public or private agencies for public works, 42 § 1532
Health standards, 42 § 1548
Hospitals and other places for care of sick, 42 § 1531
 Supervision of, 42 § 1533
Improvements on lands acquired, 42 § 1532
Insurance, 42 § 1544
Jurisdiction of local governments preserved, 42 § 1547

DEFENSE PUBLIC WORKS—Continued

Leases, 42 §§ 1532, 1544
Loans to public or private agencies, 42 § 1532
Local agencies, utilization of, 42 § 1545
Management, 42 § 1544
Money derived from rents or operation of property, 42 § 1543
Partial invalidity of law, 42 § 1550
Powers of Federal Works Administrator, 42 §§ 1532, 1544
President authorized to relieve shortage of public works in certain localities, 42 § 1532
Private agency defined, 42 § 1532
Public sanitary facilities, 42 § 1531
Public work defined, 42 § 1531
Rent, 42 § 1544
 Disposition of, 42 § 1543
Reports to Congress, 42 § 1551
Rules and regulations, 42 § 1548
Safety standards, 42 § 1548
Schools,
 Public work devoted to, 42 § 1531
 Supervision of, 42 § 1533
Sewers and sewage, 42 § 1531
Streets and access roads, 42 § 1531
Taxes, agreement to pay sums in lieu of, 42 § 1546
Termination of law, 42 § 1541
Utilization of existing private and public facilities, 42 § 1533
Wages of laborers and mechanics, 42 § 1549
Waterworks, 42 § 1531

DEFENSE RENTAL AREA

See EMERGENCY PRICE CONTROL, generally, this index

DEFENSE STAMPS

Destruction, redemption, etc., authorized, 44 § 365

DEFENSE SUPPLIES CORPORATION

Taxation, exemptions, 15 § 610

DEFICIENCY ASSESSMENT

Tax Court of United States, war postponing time for filing petition for redetermination, 26 § 3804

DEFICIT

Definition of "deficit in excess profits net income", 26 § 713 (c)

DEFINITIONS

Abnormal income, 26 § 721 (a) (1)
Active service, 50 App. § 1001
Adjusted corporation surtax net income, 26 § 203
Adjusted normal-tax net income, 26 § 202
Adjusted reserves, 26 § 201
Adjustment for certain reserves, 26 § 202
Affiliated, 26 § 23
Agricultural commodity, 7 § 1518
Alaska, 48 § 46c
American national, 22 § 672
American republic, 22 § 611
Americas, 26 § 3804
Amount of obligations of the United States, 26 § 453
Annuitant, 48 § 1371k

DEFINITIONS—Continued

Application, 35 § 42e
Artistic work or invention, 26 § 107
Assembling rates or charges, 49 § 1008
Authorized enlisted strength, 34 § 152
Average base period net income, 26 § 713 (d)
Bad debt, 26 § 22
Base pay, 37 § 220
Base period, excess profits tax credit based on income, 26 § 713 (b)
Bequest, 26 §§ 812, 861
Billiard room, 26 § 3268
Boat, 26 § 3540
Bond, 26 § 125
Bowling alley, 26 § 3268
Brother, 37 § 220
Capital gain dividend, 26 § 362
Cattle, 18 § 419a
Central bank in act concerning foreign accounts in certain banks, 12 § 632
Change in the character of the business, 26 § 722
Change of station, 37 § 112
Child, 37 § 220
Children, 37 § 104
Citizens of United States, 46 note prec. § 1101
Claim, 38 § 445
Coin-operated amusement and gaming devices, 26 § 3267
Commerce, 30 § 4o
Commission, 49 § 1002
Merchant Marine Act, 46 § 888
War-Risk Hazards Compensation Act, 42 § 1711
Contractor, 42 § 1651
Contractor with United States, 42 § 1703
Control, 26 § 761; 49 § 1002
Controlled, 26 § 734
Controlled group, 26 §§ 361, 713, 718
Controls defined, 26 § 361
Cooperative apartment corporation, 26 § 23
Corporation surtax net income, 26 § 15
Date of cessation of hostilities in present war, 26 §§ 475, 780
Defense article, 22 § 412 note
Defense contract, 50 App. § 643
Defense contractor, 41 § 50
Deficit in excess profits net income, 26 § 713 (c)
Deficit in railway operating income, 49 § 73
Delinquency amount, 26 § 22
Denture, 18 § 420g
Department, 50 App. § 1001
Department concerned, 37 § 220
Dependent, 26 § 401; 37 § 104; 50 App. § 1001
Descendant, 26 §§ 811, 1000
Director, 50 § 121
Disagreement, 38 § 445
Disseminating, 22 § 611
Distilled spirits, 26 § 2800 (i)
Distribution rates or charges, 49 § 1008
District, 38 § 445
District court, 38 § 445
Dividends to policy holders, 26 § 207
Documented, 46 note prec. § 1101
Employer, victory tax, 26 § 465
Enlisted man, 37 §§ 210, 220

DEFINITIONS—Continued

Estimated recoverable units, 26 § 735
Excess output, 26 § 735
Excessive profits, 26 § 3806
Exchange, 26 § 760
Exempt excess output, 26 § 735
Explosives, 50 § 121
Export, 48 § 248b
Father, 38 § 801 (f)
Federal agency, 5 § 139e; 42 § 1522
Fidelity bond, 26 § 1804
Flying officer, 10 § 291c–1
Foreign political party, 22 § 611
Foreign state in act concerning foreign accounts in certain banks, 12 § 632
Former wife divorced, 37 § 220
Freight forwarder, 49 § 1002
General claims, 26 §§ 812, 861
Good, 5 § 667
Government of a foreign country, 22 § 611
Grandchild, 37 § 220
Gross income, 26 § 201
Gross investment income, 26 § 207
Half staff, 36 § 175
Includible corporation, 26 § 141
Income tax, Excess Profits Tax Act, 26 § 734 (a) (2)
Indebtedness, 26 § 783
Indemnity bond, 26 § 1804
Information, 5 § 139e
Information-service employee, 22 § 611
Ingredients, 50 § 121
Insured bank in act concerning foreign accounts in certain banks, 12 § 632
Insurer, 26 § 1804
Intercorporate liquidation, 26 § 761
Interest, 50 App. § 526
Interest paid, 26 § 201
Interstate commerce, 18 § 420g
Interstate or foreign commerce, 18 § 419a
Involuntary liquidation, 26 § 22
Keep, kept, 49 §§ 1012, 1021
Lease, 26 § 2404
Life insurance reserves, 26 § 201
Man, 37 § 220
Marihuana, 48 § 1314g
Market in case of peanuts, 7 § 1301 (b) (6) (C)
Married persons, 26 § 401
Master, 34 § 1131
Maturity date, 12 § 1736
Medical care, 26 § 23
Medical officer, 48 § 46c
Mental institution, 48 § 46c
Mineral property, 26 § 735
Mineral unit, 26 § 735
Minerals, 26 § 735
Minus adjustment, 26 § 761
Mortgage, 12 § 1736
Mortgagee, 12 § 1736
Mortgagor, 12 § 1736
Mother, 38 § 801 (f)
Motor vehicle, 26 § 3540
Narcotic drugs, 21 § 184a
Natives, 48 § 248b
Net abnormal income, 26 § 721

DEFINITIONS—Continued

Net income, 26 §§ 201, 207
Victory tax, 26 § 475
Net premiums, 26 § 207
New capital, 26 § 718 (a)
Non-business debt, 26 § 23
Non-taxable bonus income, 26 § 735
Normal output, 26 § 735
Normal unit profit, 26 § 735
Obligations of the United States, 26 § 453
Opium, 21 § 188a
Opium poppy, 21 § 188a
Opium products, 21 § 188a
Owned by taxpayer, 26 § 453
Paid or declared, 26 §§ 204, 207
Parent, 37 § 220; 38 § 801 (f)
Patient, 48 § 46c
Pay, 37 § 220
Pay-roll period, 26 § 465
Peanuts, 7 § 1359
Performance furnished for profit, 26 § 1700
Permanent change of station, 37 § 112
Permanent station, 37 § 112
Person, 21 § 188a; 22 § 611; 35 § 42e; 50 App. § 1001
Act concerning foreign accounts in certain banks, 12 § 632
Federal Explosives Act, 50 § 121
Federal Reports Act, 5 § 139e
Freight forwarders, 49 § 1002
Internal revenue tax on transfers of interest in silver bullion, 26 § 1805
Narcotic Drug Act, 21 § 188a
Settlement of Mexican Claims Act, 22 § 672
Persons engaged in national defense activities, 42 § 1522
Plus adjustment, 26 § 761
Political propaganda, 22 § 611
Pool room, 26 § 3268
Power of appointment, 26 §§ 811, 1000
Preceding taxable years, 26 § 122
Preferred stock, 26 § 26
Prints, 22 § 611
Prior tax, 26 § 22
Prior taxable year, 26 § 734 (a) (3)
Produce, 21 § 188a; 48 § 1314g
Producer, 26 § 735
Property in act concerning foreign accounts in certain banks, 12 § 632
Property subject to claims, 26 § 812
Property subject to general claims, 26 §§ 812, 861
Property used in trade or business, 26 § 117
Public-relations counsel, 22 § 611
Public utility, 26 § 26
Public works, 42 § 1651
Publicity agent, 22 § 611
Qualified component corporation, 26 § 742
Rationed commodity, 15 § 606b–3
Recovery exclusion, 26 § 22
Registration statement, 22 § 611
Regulated investment company, 26 § 361
Regulation or order, 50 App. § 902
Renegotiation, 26 § 3806
Reserve and other policy liability credit, 26 §§ 202, 203

DEFINITIONS—Continued

Reserve earnings rate, 26 § 201
Reserve for deferred dividends, 26 § 201
Resident, 48 § 46c
Roof garden, cabaret, or other similar place, 26 § 1700
Salaries, 50 App. § 970
Sale, 26 § 2404
Secretary, 48 § 46c
Securities, 26 § 23
Service of local lodge or division, 26 § 1532 (d); 45 § 228 (c)
Service subject to this part, 49 § 1002
Ship, 34 § 1131
Sister, 37 § 220
Spouse, 26 §§ 811, 1000
State, 12 § 1736
Freight forwarders, 49 § 1002
National Housing Act,
Defense housing insurance, 12 § 1736
Mutual mortgage insurance, 12 § 1707 (d)
Rental housing insurance, 12 § 1713 (a) (7)
Strategic network of highways, 23 § 101
Subcontract, 26 § 3806
Supplement Q surtax net income, 26 § 363
Surety bond, 26 § 1804
Take, 48 § 248b
Taxpayer, 26 § 734 (a) (1)
Temporarily appointed, 34 § 350a
Tenant-stockholder, 26 § 23
Territory, 18 § 420g
Timber block, 26 § 735
Timber unit, 26 § 735
Total reserve, 26 § 201
Transfer, 26 § 126
Transportation, 26 § 3460
Unearned premium, 26 § 204
Unit net income, 26 § 735
United States, 22 § 611; 50 App. § 616
Settlement of Mexican Claims Act, 22 § 672
Unused excess profits credit, 26 § 710 (c)
Use, 26 § 3540
Value, 26 § 361
Vessel, 34 § 1131
Vessels of the Navy, 34 § 1132
Victory tax net income, 26 § 451
Wages, 26 § 465; 50 App. § 970
War-risk hazard, 42 § 1711
Western Hemisphere Trade Corporation, 26 § 109
Whoever, 48 § 248b
Wife, 37 § 220
With creditable records on the active list, 34 § 995a
Withholding agent, 26 § 465

DELEGATE TO CONGRESS

Stationery allowance, 2 § 46b

DELINQUENCY AMOUNT

Defined, 26 § 22

DENOMINATIONS

Postal-savings stamps, 31 § 757c
United States savings bonds, 31 § 757c
United States Treasury savings certificate, 31 § 757c

DENTAL CORPS
Navy, rear admiral, establishment of rank, 34 § 51a

DENTAL EXPENSES
Income tax, deduction, 26 § 23

DENTISTS
Denture defined, 18 § 420g
Fines and punishments for violation of act for prevention of certain practices, 18 § 420h
Indians, fees collected for services, 25 § 562
Interstate commerce defined, 18 § 420g
Prohibition of certain practices, 18 §§ 420f–420h
Territory defined, 18 § 420g

DENTURE
Defined, 18 § 420g

DEPENDENTS
Army officers and men, allowances. Army, this index
Coast and Geodetic Survey, this index
Coast Guard, this index
Income tax,
- Credits, 26 § 25
 - Income from sources within possessions of United States, 26 § 251
 - Net income, 26 § 25
 - Optional tax, 26 § 400
- Defined, 26 § 401
 - Nonresident alien, 26 § 214
- Medical expenses, etc., deduction, 26 § 23
- Victory tax, post-war credits or refund, 26 § 454
- Wife being paid alimony, etc., 26 § 25

Public Health Service, this index
Soldiers' and Sailors' Civil Relief Act,
- Order for payment to dependents, 50 App. § 533
- Right to benefits, 50 App. § 536
- Taxes, 50 App. § 560

Transportation for officers and enlisted men in military service, 50 App. §§ 831–833
Victory tax,
- Credit for insurance premium, 26 § 453
- Post-war credit or refund, 26 § 454

DEPLETION
Excess profits tax, excess profits net income, 26 § 711
Income tax,
- Ball, 26 § 114
- Deductions, death of taxpayer, 26 § 126
- Fluorspar, 26 § 114
- Rock asphalt mines, 26 § 114
- Sagger clay, 26 § 114
- Victory tax net income, 26 § 451

Victory tax net income, deduction, 26 § 451

DEPOSITARIES FOR PUBLIC MONEYS
Insured banks, 12 § 265; 50 App. § 1110
Security for deposits, insured banks, 12 § 265; 50 App. § 1110

DEPOSITIONS
Dedimus potestatem, 28 § 644
In perpetuam rei memoriam, 28 § 644

DEPOSITS
National defense, funds from sales of material to credit of, 50 § 98e
Soldiers' savings, 10 §§ 906, 907

DEPRECIATION
Income tax deductions,
- Holding companies, 26 § 372
- Life insurance company, 26 § 201
- Mutual insurance companies, deduction, 26 § 207
- Property used in trade or business, 26 § 117

Victory tax net income, 26 § 451

DEPRESSION
Excess profits tax, constructive average base period net income, 26 § 722

DEPUTIES
Bureau of Indian Affairs, 25 § 2a
Commissioner of General Land Office, 43 § 3a
Fish coordinator, 50 App. § 601 note, Ex. Ord. No. 9204

DESERTERS AND DESERTION
Army,
- Enlistment, exception in meritorious cases, 10 § 622
- Family allowance affected by desertion, 37 § 210
- Payment to civil officer or citizen for service and expenses, 10 § 1431

Coast Guard, family allowance affected by, 37 § 210
Marine Corps, family allowance affected by, 37 § 210
Navy, family allowance affected by, 37 § 210

DESIGNS
Flag, 36 § 176
Service flag, Secretary of War to approve, 36 § 179
Service lapel button, Secretary of War to approve, 36 § 180

DESTROYER ESCORT VESSELS
Construction, 34 § 498a–5
Increase in tonnage, 34 § 498–5

DESTROYERS
Construction, 34 § 498a–5
Increase in tonnage, 34 § 498–5

DETENTION
See War-Risk Hazards Compensation Act, generally, this index

DICTATING MACHINES, ETC.
Manufacturers' excise tax, 26 § 3406

DIPLOMATIC AND CONSULAR OFFICERS
Age for retirement of foreign service officer, 22 § 21 (d)
Airplane traveling expenses, 22 § 130b
Aliens, refusing visas for admission into United States endangering public safety, 22 § 228
Compensation, Ambassador or Minister serving under emergency appointment or assignment, 22 § 41

DIPLOMATIC AND CONSULAR OFFICERS—Continued

Emergency appointment or assignment of Ambassador or Minister unable to serve at regular post, 22 § 41
Foreign propagandists and political parties, exemption from registering as, 22 § 613
Foreign service officers, age and period of service for retirement, 22 § 21 (d)
Naturalization oath by person entering services of foreign country taken before, 8 § 723
Secretary of State, discretion in retirement of foreign service officer who has reached age of 50, 22 § 21 (d)

DIRECTOR OF ADMINISTRATIVE OFFICE OF UNITED STATES COURTS

Law clerks and secretaries of district judges, fixing compensation, 28 § 374b

DIRECTOR OF BUDGET

Approval of reversion to appropriation of money received from foreign government for defense article, etc., 22 § 415

DIRECTOR OF CENSUS

Alaska, certification of number of representatives for judicial divisions, 48 § 69
Information concerning health or safety in coal mines, etc., to be transmitted by Secretary of the Interior, 30 § 4k

DIRECTOR OF CIVILIAN DEFENSE

Insignia or arm band prescribed by Director, unlawful to wear, 50 App. § 742
Protection of persons and property from bombing, etc., 50 App. § 741

DIRECTORS

Office of Government Reports, salary fixed by President, 3 § 54
Selective service, notice of benefits of Soldiers' and Sailors' Civil Relief Act, 50 App. § 515
Smaller War Plants Corporation, 50 App. § 1104
Women's Army Auxiliary Corps, this index

DISABILITY

Coast Guard Reserve member, benefits, 14 § 311
Naval Reserve Officers' Training Corps, hospitalization, 34 § 821

DISABLED AMERICAN VETERANS

Agent on whom process may be served, designation of, 36 § 90j
Eligibility for membership, 36 § 90e
Exclusive right to name, 36 § 90h
Membership, 36 § 90e
Name, 36 §§ 90a, 90h
Non-political nature of corporation, 36 § 90f
Process, designating agent on whom service may be had, 36 § 90j
Purposes of corporation, 36 § 90c
Report to Congress, 36 § 90i

DISABLED AMERICAN VETERANS OF THE WORLD WAR

Name changed to "Disabled American Veterans," 36 § 90a

DISASTER LOAN CORPORATION

Taxation, exemptions, 15 § 610

DISBURSING OFFICERS, CLERKS, AND AGENTS

Accounts,
 Army, extension of time for examination, 31 § 80a
 Marine Corps, extension of time for examination, 31 § 80b
Army, extension of time for examination of monthly accounts, 31 § 80a
Bond of disbursing clerk of House of Representatives, 2 § 75a
Examination of vouchers by, 31 § 82b
House of Representatives, payments by disbursing clerk after termination of office of clerk of House, 2 § 75a
Marine Corps, extension of time for examination of accounts, 31 § 80b
National service life insurance, liability for loss from advancement for first premium, 38 § 802
Overpayments for transportation, 31 § 82g
Vouchers as condition to disbursement, 31 § 82b

DISBURSING RECORDS

Settlement of accounts on loss or destruction of, 50 App. § 1011

DISCOUNTS

United States savings bonds, 31 § 757c
United States Treasury savings certificates, 31 § 757c

DISCOVERY

Excess profits tax, abnormal income, 26 § 721

DISCRIMINATION

Banking institutions by Federal agencies, 12 § 265; 50 App. § 1110
Excess profits tax, 26 § 722
Freight forwarders, 49 § 1004

DISEASES

Coast Guard Reserve,
 Member, benefits, 14 § 311
 Temporary member, hospital treatment, 14 § 312

DISINFECTION

Vehicles entering from Mexico, 7 § 149

DISLOYALTY

Explosive license refused or revoked on ground of, 50 § 129

DISMISSAL AND NONSUIT

Single judge of three judge court, power to dismiss, 28 § 792

DISPATCH AGENCIES

Rent at certain ports, 5 § 153a

DISPLAY CASES

Foods and beverages, manufacturers' excise tax, 26 § 3405

DISTILLED SPIRITS

Definitions, 26 § 2800 (i)
Drawback to manufacturers or producers of nonbeverage products, 26 § 3250
Examination of books and records of manufacturer of nonbeverage product containing spirits, 26 § 3250
Excise tax, 26 § 2800
 Drawback, 26 § 2887
Extension of time for payment of floor tax, 26 § 2800
Flavoring extracts, drawback to manufacturers of extracts containing spirits, 26 § 3250
Floor stock tax, 26 § 2800
Industrial uses, withdrawal from registered distilleries for, 26 § 2883 (c)
Medicines, drawback to manufacturers of medicine containing spirits, 26 § 3250
Payment of floor tax, 26 § 2800
Penalties applicable to floor stock tax, 26 § 2800
Redistillation,
 Refund on tax of spirits removed for redistillation, 26 § 2883 (d)
 Transfer or removal of spirits for purpose of, 26 § 2883 (d, e)
Removal, 26 § 2883 (d, e)
Special tax imposed on manufacturer or producer of nonbeverage products from distilled spirits, 26 § 3250
Time for filing claim for drawback by manufacturer of nonbeverage products containing spirits, 26 § 3250
Withdrawal from registered distillery without payment, 26 § 2883 (c)

DISTILLER'S AND RECTIFIER'S TAX

Destruction of unfit liquors, allowance for, 26 § 2901 (b)
Insurance affecting tax allowance or refund for loss or destruction of liquors, 26 § 2901 (d)
Refund on loss or destruction of liquor, 26 § 2901 (c)
Theft, allowance for spirits lost by, 26 § 2901 (b)

DISTRESS

Internal revenue tax, war postponing time for bringing action, 26 § 3804

DISTRESS SIGNALS

Radio, priority over military messages, 47 § 606

DISTRIBUTABLE INCOME

Defined, 26 § 162

DISTRICT ATTORNEYS

Assistants, residence, 28 § 524
Compensation, appropriations for, 31 § 663a
Examination of records of investigations by agents of Attorney General, 5 § 301

DISTRICT ATTORNEYS—Continued

Residence within district, 28 § 524
Service of process on United States, 28 § 902

DISTRICT COMMANDERS OF COAST GUARD

Control of anchorage of vessels, 50 § 191c

DISTRICT COURT OF UNITED STATES FOR DISTRICT OF COLUMBIA

Insane persons, foreign service personnel confined in Saint Elizabeths Hospital, hearing, 24 § 191a

DISTRICT COURTS

Appeals from District Court, criminal cases, 18 § 682
Appellate jurisdiction, conviction by commissioner of,
 Isle Royale National Park, 16 § 408m
 Olympic National Park commissioner, 16 § 256d
Depositions in perpetuam rei memoriam, direction for taking, 28 § 644
Foreign state's or central bank's property in insured bank, jurisdiction, 12 § 632
Freight forwarders,
 Injunction against for violation of law or Interstate Commerce Commission's order, 49 § 1011
 Jurisdiction of proceedings to enforce laws, orders, rules, etc., 49 § 1017
Isle Royale National Park, jurisdiction of, 16 § 408j
Longshoremen's and Harbor Workers' Compensation Act, jurisdiction as to compensation for injuries to persons employed at military or naval bases in foreign countries, 42 § 1653
Mammoth Cave National Park, offenses committed in, 16 § 404c–2
Olympic National Park, jurisdiction of, 16 § 256a
Priorities of war materials, jurisdiction of violations, 50 App. § 633
Prize cases, jurisdiction, 50 App. § 821
Requisitioned equipment, etc., for national defense, suits for compensation, 50 § 99 note; 50 App. § 721
Rules of court in prize cases, 50 App. § 826
Special prize commissioners, appointment by, 50 App. § 825

DISTRICT JUDGES

Alabama, middle and northern districts, jurisdiction of judge, 28 § 1 note
Appointment, Northern District of California, 28 § 1 and note
Law clerks, number appointed in any one circuit, 28 § 5b
New Jersey, vacancy in office of, 28 § 1 note

DISTRICT OF COLUMBIA

Advancements by Federal Works Administrator for public works, 42 § 1563
Civil Service employees, retirement of, 5 § 693
Civil Service Retirement Act applicable to employees of, 50 App. § 1016
Clerks of court, residence, 28 § 524
Convict made goods,
 Manufactured in District of Columbia for use of District of Columbia government, 18 § 396a

DISTRICT OF COLUMBIA—Continued

Convict made goods—Continued
Transportation for use in violation of local law as offense, 18 §§ 396b, 396d, 396e
District attorney,
Assistant, residence, 28 § 524
Residence, 28 § 524
District court, insane persons, foreign service personnel confined in Saint Elizabeths Hospital hearing, 24 § 191a
Exemption from taxation. Tax, post
Extension of National Defense Act, 50 App. § 702
Income tax, deduction of corporate contributions, 26 § 23
Judicial circuit, 28 § 17
Juvenile court, persons committed to National Training School for Boys, power of Attorney General to transfer offenders, etc., 18 § 753f
Municipal government, office supplies, etc., purchase of surplus government supplies, 40 § 311a note
Narcotics, shipping, etc., by unlicensed person, prohibited, 21 § 188d
National defense housing, 42 §§ 1544, 1546, 1547, 1561
Officers and employees,
Accumulated or current accrued leave of employees entering military or naval services, 5 § 61a
Benefits of officers and employees who joined Coast Guard Reserve, 14 § 313
Witnesses, testifying for United States or District without loss of salary, etc., 5 § 30n–1
Opium Poppy Control Act, application, 21 § 188k
Pernicious political activity by supported institution or agency, 18 § 61u
Public buildings and grounds, special policemen, 40 § 101 note
Public works, federal aid, 42 §§ 1562–1564
Repayment of sums advanced by Federal Works Administrator, 42 § 1563
Soldiers' and sailors' civil relief, taxes, 50 App. § 574
Tax, exemption from,
Gifts to Library of Congress, 2 § 161
Retailers' excise tax, 26 § 2406
Tax on,
Transportation of persons, 26 § 3469
Use of motor vehicles and boats, 26 § 3540
Taxation, District as agency or instrumentality of United States for taxation of obligations, 31 § 742a
Work Projects Administration, appropriation for, 15 §§ 721–728 note

DIVIDENDS

See Excess Profits Tax, this index
Income tax,
Capital gain dividend, regulated investment companies, 26 § 362
Credit, 26 §§ 26, 27
Dividends to policy holders defined, 26 § 207
Normal-tax net income, 26 § 13
Optional tax on individuals, 26 § 400
Personal holding companies, 26 § 115
Carry-over, 26 § 27
Consent dividends, 26 § 28
Dividend defined, 26 § 115

DIVIDENDS—Continued

Income tax—Continued
Personal holding companies, 26 § 115—Con.
Election to have certain dividend considered deficiency dividend, 26 § 506
Reduction of adjusted basis of stock, 26 § 115
Preferred stock of public utilities,
Credits, 26 § 26
Surtax net income, 26 § 15
Reserve for deferred dividends defined, 26 § 201
Surtax net income of corporation, 26 § 15
Taxable year, deficiency dividend, 26 § 506
Insurance policy protected under Soldiers' and Sailors' Civil Relief Act, 50 App. § 544
Taxation of dividends on obligations of government, 31 § 742a

DIVIDENDS TO POLICY HOLDERS

Defined, 26 § 207

DIVISION OF CENTRAL ADMINISTRATIVE SERVICES

Property, powers respecting, 50 App. § 632 note, Ex. Ord. No. 9211

DIVISION OF DISBURSEMENTS

General post fund, National Homes, Veterans' Administration, disbursement by, 38 § 17c

DIVISION OF FOREIGN FUNDS CONTROL

Information collected, duty to supply other agency, 5 § 139a

DIVORCE

Allowance to former wife divorced of enlisted man, 37 §§ 201–220
Income Tax, this index

DOCKETS

Board of Review, dockets transferred to Board of Tax Appeals, 7 § 648 note; 26 § 1101 note

DOCUMENTARY EVIDENCE

Copies, Archives or records of National Archives, 44 § 300h

DOCUMENTS

Certified copies, evidence, Archives or records of National Archives, 44 § 300h
Federal Security Agency, admission of authenticated copies in evidence, 42 § 1601

DOGS

Public buildings, admittance of blind person with guide dog, 40 § 291

DOMESTIC SERVANTS

Victory tax, 26 § 465

DOMICILE

Soldiers' and sailors' civil relief, taxes, 50 App. § 574

DOORKEEPERS
House of Representatives, certificate of number of representatives that state is entitled to, 2 § 2a

DOUBLE PAY
Regulations under Emergency Price Control Act, 50 App. § 965

DRAWBACKS
Manufacturers or producers of nonbeverage products from distilled spirits, 26 § 3250
Sugar, articles manufactured from, extending time for performance of acts prescribed, 19 § 1313 note, Proc. No. 2566
Virgin Islands, exports to, 26 § 3351 (c)

DRAWINGS
Flag, 36 § 176
Panama Canal or Canal Zone areas, etc., restricted or prohibited, 48 § 1337

DRUGS
See INSULIN, generally, this index

DUES TAX
Athletics, dues as including charges for, within dues tax act, 26 § 1712

DUPLICATING MACHINES
Manufacturers' excise tax, 26 § 3406

DYNAMITE
Carrying or possessing on board vessel as offense, 18 §§ 503, 504

EARMARKING
Gold coin, gold bullion and gold certificates, 12 § 95 note, Ex. Ord. No. 6260

EASEMENTS
Attorney General's grant of easements to states, etc., over lands of United States, 43 § 931a
Condemnation for control of flood waters, etc., 16 § 831q
Geological survey, acquisition for, 43 § 36b
Mississippi River flood control, reimbursement of local authorities, 33 §§ 702a–9, 702a–10, 702a–12

EASTER SUNDAY
Display of flag, 36 § 174

ECONOMIC CONDITION
Excess profits tax, constructive average base period net income, 26 § 722

EDUCATIONAL INSTITUTIONS OR ORGANIZATIONS
Army, detail of enlisted men as students, 10 § 535
Pernicious political activity, 18 § 61u

EDUCATIONAL ORDERS
Secretary of War, contracts, 50 App. § 1171

ELECTIONS
Excess Profits Tax, this index
Great Smoky Mountains National Park, right to vote, 16 § 403h–1

ELECTIONS—Continued
Pernicious political activities. Political Activities, this index
Soldiers' and Sailors' Votes, generally, this index
Taxpayer as to involuntary liquidation for income tax, 26 § 22
Voting by members of military and naval forces. Soldiers' and Sailors' Votes, generally, this index

ELECTIVE INVENTORY
Income tax, computation, 26 § 22

ELECTRIC APPLIANCES
Manufacturers' excise tax, 26 § 3406

ELECTRIC LIGHT BULBS
Manufacturers' excise tax, 26 § 3406

ELECTRIC PLANTS
Chief of Engineers to operate, 10 § 181b
Contracts for relocation, 16 § 831q

ELECTRIC SIGNS
Excise tax, termination of, 26 § 3406 note

ELECTRICITY
Flood control dams, facilities for future power development, 33 § 701j

ELEEMOSYNARY INSTITUTIONS
Pernicious political activity, 18 § 61u

ELEVATOR OPERATORS
Compensation, 5 § 673

EMBEZZLEMENT
Smaller War Plants Corporation's funds, 50 App. § 1104
Solicitor of gifts for war program, 50 App. § 641e

EMBOSSING MACHINES
Manufacturers' excise tax, 26 § 3406

EMBROIDERY
Flag, 36 § 176

EMERGENCY
Ambassador or Minister unable to serve at regular post, 22 § 41
Coast Guard Reserve,
- Active duty by members in national emergency, 14 § 305
- Calling members of regular Coast Guard to active duty in national emergency, 14 § 314

Government employees, leaves of absence, 5 § 30b
Leases of public buildings, suspension during war of law relating to rental, 40 § 278b
Marine Corps Reserve, transfer of enlisted men to Regular Marine Corps, 34 § 774
Navy, additional acting assistant surgeons in time of national emergency, 34 § 21
Ore transportation on Great Lakes, vessels of Canadian registry, 46 § 883 note
Proclamation of May 27, 1941, 50 App. prec. § 1, note

EMERGENCY—Continued

Retirement of officers of Navy and Marine Corps, 34 note prec. § 381
Sugar quota provisions, suspension, 7 § 1111 note, Proc. No. 2551
Vessels in territorial waters, requisition, etc., 46 note prec. § 1101

EMERGENCY APPROPRIATION ACT, 1935

Securities purchased under, powers of Federal Emergency Administrator of Public Works, 40 § 401 note, Ex. Ord. No. 6929

EMERGENCY COURT OF APPEALS

Costs in, 50 App. § 924
Emergency Price Control, this index
Employees, 50 App. § 924
Fees, 50 App. § 924
Judges, 50 App. § 924
Jurisdiction, 50 App. § 924
Review of decision on protest, 50 App. § 924
Seal, 50 App. § 924

EMERGENCY FACILITIES

See INCOME TAX, this index

EMERGENCY PRICE CONTROL

Action,
- Administrator on behalf of United States for violation of regulation, 50 App. § 925
- Administrator to enforce compliance with price schedules, 50 App. § 903
- Consumer for violation of regulation or order, 50 App. § 925
- Fair Labor Standards Act, action respecting wages inconsistent with Act prohibited, 50 App. § 964
- Intervention by Administrator in any suit or action, 50 App. § 925
- National Labor Relations Act, action respecting wages inconsistent with Act prohibited, 50 App. § 964

Additional,
- Compensation, determination, 50 App. § 970
- Evidence, complaint to denial of protest, 50 App. § 924

Adjustment of wages or salaries, 50 App. § 964
Administration of Act, 50 App. § 921
Administrator,
- Action on behalf of United States for violation of regulation, 50 App. § 925
- Action to enforce compliance with price schedules, 50 App. § 903
- Advertisement for bids for supplies and services, 50 App. § 921
- Approval of action of Administrator as to agricultural commodities by Secretary of Agriculture, 50 App. § 903
- Civil service, appointment of employees, 50 App. § 921
- Competitive bidding, purchases of commodities, 50 App. § 902

EMERGENCY PRICE CONTROL—Con.

Administrator—Continued
- Consultation with Industry Advisory Committee, 50 App. § 902
- Costs not assessed against, 50 App. § 925
- Defense, reliance on act as defense to action, certification to Administrator, 50 App. § 925
- Defined, 50 App. § 921
- Economic data, official notice by Administrator, 50 App. § 923
- Expenditures authorized by, 50 App. § 921
- Importation of commodities, 50 App. § 902
- Information which may be required by Administrator, 50 App. § 922
- Intervention in any suit or action, 50 App. § 925
- Investigations, 50 App. § 922
- Limitation of proceedings by Administrator, 50 App. § 923
- Oaths and affirmations,
 - Administration by Administrator, 50 App. § 922
 - Information requested by Administrator, 50 App. § 922
- Office of the Administrator, 50 App. § 921
- Official notice of economic data, 50 App. § 923
- Petition for suspension of license, 50 App. § 925
- Purchase and storage of commodities, 50 App. § 902
- Records required by Administrator, 50 App. § 922
- Regulations and orders,
 - Authority to issue regulations and orders for enforcement of Act, 50 App. § 921
 - Circumvention or evasion, 50 App. § 902
 - Enjoining violation, 50 App. § 925
 - Establishing maximum prices, 50 App. § 902
 - Investigations and studies, 50 App. § 922
 - Jurisdiction to consider validity, etc., 50 App. § 924
 - Protest, 50 App. § 923
 - Voluntary agreements with producers, manufacturers, etc., 50 App. § 905
- Report to Congress, 50 App. § 941
- Reports required by, 50 App. § 922
- Strategic or critical material, determination by Federal Loan Administrator, 50 App. § 902
- Studies, 50 App. § 922
- Substantive payments to obtain maximum production, 50 App. § 902
- Voluntary agreements with producers, etc., as to maximum prices, 50 App. § 905

Administrator of the Office of Price Administration and Civilian Supply,
- Liability for damages for violating regulation, 50 App. § 925
- Saving provisions, 50 App. § 926

Advancement on docket,
- Cause by Supreme Court, 50 App. § 924
- Proceeding for violation of act, 50 App. § 925

Advertisement for bids for supplies and services by Administrator, 50 App. § 921
Affirmations,
- Administration by Administrator, 50 App. § 922
- Information requested by Administrator, 50 App. § 922

EMERGENCY PRICE CONTROL—Con.

Agricultural Adjustment Act, application, 50 App. § 902
Agricultural commodities, 50 App. §§ 902, 903
 Approval of action of Administrator by Secretary of Agriculture, 50 App. § 903
 Encouragement of expansion of production, 50 App. § 969
 License for selling by farmer, 50 App. § 925
 Loans on, 50 App. § 968
 Maximum price, 50 App. § 963
 Parity prices, 50 App. §§ 903, 963
Agricultural Marketing Agreement Act of 1937 not modified, repealed or superseded, 50 App. § 903
Appeal from decision suspending or denying suspension of license, 50 App. § 925
Application,
 Existing law, 50 App. § 945
 Law, 50 App. § 901
 Provisions of Emergency Price Control Act of 1942 to amended Act, 50 App. §§ 901 (b), 967
Appointment,
 Attorneys, 50 App. § 921
 Civil service, appointment of employees by Administrator, 50 App. § 921
 Industry advisory committee, 50 App. § 902
 Officers and employees of Office of Price Administration, 50 App. § 921
 Price Administrator, 50 App. § 921
Appropriations, to carry out Act, 50 App. § 944
Approval of action of Administrator as to agricultural commodities by Secretary of Agriculture, 50 App. § 903
Attempt to remove tenant from defense-area housing accommodation unlawful, 50 App. § 904
Attorney General,
 Certification to of person liable for punishment, 50 App. § 925
 To be furnished with copy of voluntary arrangement or agreement, 50 App. § 905
Attorneys, appointment, 50 App. § 921
Business practices not to be changed by powers granted, 50 App. § 902
Buy and buyer, construction of terms, 50 App. § 942
Certiorari for review by Supreme Court, 50 App. § 924
Citation of Act, 50 App. § 946
Civil service, appointment of employees by Administrator, 50 App. § 921
Clerk of Emergency Court of Appeals, 50 App. § 924
Commodity Credit Corporation, loans on crops by, 50 App. § 968
Commodity defined, 50 App. § 942
Common carrier to give notice before increase of rate, 50 App. § 961
Compensation,
 Employees of Office of Price Administration, 50 App. § 921
 Price Administrator, 50 App. § 921
Competitive bidding, purchases of commodities by Administrator, 50 App. § 902
Complaint on denial of protest, 50 App. § 924
Confidential information, publication or disclosure prohibited, 50 App. § 922

EMERGENCY PRICE CONTROL—Con.

Consultation of Administrator with Industry Advisory Committee, 50 App. § 902
Contempt in refusal to obey subpoena, 50 App. § 922
Contumacy by persons, jurisdiction of district court, 50 App. § 922
Costs,
 Action by consumer for violation of regulation, 50 App. § 925
 Emergency Court of Appeals, 50 App. § 924
 Employer, wages paid in contravention of regulations, 50 App. § 965
 Not assessed against Administrator or government, 50 App. § 925
 Practices not to be changed by powers granted, 50 App. § 902
Criminal proceedings for violation of Act, 50 App. § 925
Critical material, determination by Federal Loan Administrator, 50 App. § 902
Damages, liability of person acting in good faith, 50 App. § 925
Defense,
 Reliance on Act as defense to action, certification to Administrator, 50 App. § 925
 Rental area,
 Defined, 50 App. § 942
 Designation and regulation by Administrator, 50 App. § 902
Defense-area,
 Housing,
 Accommodations defined, 50 App. § 942
 Prohibitions, 50 App. § 904
 Removal or attempt to remove tenant from defense-area housing accommodation unlawful, 50 App. § 904
 Stabilization of rents, 50 App. § 902
Definitions, 50 App. §§ 942, 970
Disclosure of confidential information prohibited, 50 App. § 922
District court,
 Defined, 50 App. § 942
 Jurisdiction of proceedings for violation of Act, 50 App. § 925
 Petition by Administrator for suspension of license, 50 App. § 925
 Proceeding for suspension of license, 50 App. § 925
Documents defined, 50 App. § 942
Double time, 50 App. § 965
Economic data, official notice by Administrator, 50 App. § 923
Emergency Court of Appeals,
 Costs in, 50 App. § 924
 Employees, 50 App. § 924
 Fees, 50 App. § 924
 Judges, 50 App. § 924
 Jurisdiction, 50 App. § 924
 Review of decisions on protest, 50 App. § 924
 Seal, 50 App. § 924
Employees,
 Emergency Court of Appeals, 50 App. § 924
 Office of Price Administration, appointment, selection, etc., 50 App. § 921

EMERGENCY PRICE CONTROL—Con.

Enforcement of Act, 50 App. § 925
Enjoining,
Regulation or order, 50 App. § 924
Violation of Act, 50 App. § 925
Evidence,
Objections to protest, 50 App. §§ 923, 924
Support of objections to regulation, 50 App. § 923
Expenditures,
Authorized by Administrator, 50 App. § 921
By Administrator authorized, 50 App. § 921
Expenses of employer, wages paid in contravention of regulations, 50 App. § 965
Fair Labor Standards Act, action respecting wages inconsistent with Act prohibited, 50 App. § 964
Federal agencies, utilization, 50 App. § 921
Federal register reprinting price schedules, 50 App. § 926
Fees,
Action by consumer for violation of regulation, 50 App. § 925
Emergency Court of Appeals, 50 App. § 924
Witnesses subpoenaed, 50 App. § 922
Fine for violation of Act, 50 App. § 925
Fishermen, license as condition of selling fish, 50 App. § 925
Fishery commodities, 50 App. § 902
Hearing on protest, 50 App. § 923
Housing accommodations, defined, 50 App. § 942
Importation of commodities by Administrator, 50 App. § 902
Industry advisory committee,
Appointment, 50 App. § 902
Recommendations, 50 App. § 902
Information,
Obtained under Act not to be disclosed, 50 App. § 904
Which may be required by Administrator, 50 App. § 922
Inspection of inventories and defense-area housing accommodation, 50 App. § 922
Intervention by Administrator in any suit or action, 50 App. § 925
Investigations by Administrator, 50 App. § 922
Judges of Emergency Court of Appeals, 50 App. § 924
Judgment enjoining or setting aside regulation or order, 50 App. § 924
Jurisdiction,
Emergency Court of Appeals, 50 App. § 924
Proceedings for violation of Act, 50 App. § 925
Supreme Court on review, 50 App. § 924
License for sale of commodity, 50 App. § 925
Limitation,
Action for violation of regulation, 50 App. § 925
Proceedings by Administrator, 50 App. § 923
Loans on crops by Commodity Credit Corporation, 50 App. § 968
Local agencies, utilization, 50 App. § 921
Manufactured agricultural commodities, maximum prices, 50 App. § 963
Maximum price,
Agricultural commodity, 50 App. § 963
Defined, 50 App. § 942

EMERGENCY PRICE CONTROL—Con.

Maximum price—Continued
Order by Administrator establishing maximum prices, 50 App. § 902
Regulations by Administrator establishing maximum prices, 50 App. § 902
Voluntary agreements by Administrator with producers, etc., 50 App. § 905
Mileage of witnesses subpoenaed, 50 App. § 922
Modification,
Maximum prices for agricultural commodities, 50 App. § 963
Order of suspension of license, 50 App. § 925
Motion pictures, license for sale, 50 App. § 925
National Labor Relations Act, action respecting wages inconsistent with Act prohibited, 50 App. § 964
Newspapers, license for sale, 50 App. § 925
Notice,
Denial of protest, 50 App. § 923
Hearing on protest, 50 App. § 923
Official notice of economic data by Administrator, 50 App. § 923
Public utility charges not increased without notice, 50 App. § 961
Violation of license or regulation, 50 App. § 925
Oaths,
Administration by Administrator, 50 App. § 922
Information requested by Administrator, 50 App. § 922
Offenses, 50 App. § 971
Offer of any accommodations for rent cannot be required, 50 App. § 904
Office of Price Administration, creation, 50 App. § 921
Office of the Administrator, 50 App. § 921
Officers of Office of Price Administration, appointment, selection, etc., 50 App. § 921
Official notice of economic data by Administrator, 50 App. § 923
Orders,
Authority to issue for enforcement of Act, 50 App. § 921
Circumvention or evasion, 50 App. § 902
Defined, 50 App. § 902
Enjoining, 50 App. § 924
Violation, 50 App. § 925
Establishing maximum prices, 50 App. § 902
Investigations and studies, 50 App. § 922
Jurisdiction to consider validity, etc., 50 App. § 924
Protest, 50 App. § 923
Review of denial of protest, 50 App. § 924
Setting aside, 50 App. § 924
Voluntary agreements with producers, manufacturers, etc., 50 App. § 905
Parity prices for agricultural commodities, 50 App. §§ 903, 963
Partial invalidity of Act, 50 App. § 943
Payment or receipt of rent as buying or selling of commodity, 50 App. § 925
Penalties, liability of person acting in good faith, 50 App. § 925
Periodicals, license for sale, 50 App. § 925

EMERGENCY PRICE CONTROL—Con.

Person defined, 50 App. § 942
Petition,
Administrator for suspension of license for violation, 50 App. § 925
Writ of certiorari to Supreme Court, 50 App. § 924
President,
Authorized to issue stabilizing order, 50 App. § 961
Regulations, power to promulgate, 50 App. § 962
Price defined, 50 App. § 942
Price schedules,
Action by Administrator to enforce compliance, 50 App. § 903
Jurisdiction to determine validity, 50 App. § 924
Prohibitions against violation, 50 App. § 904
Protest, 50 App. §§ 923, 926
Reprinting in federal register, 50 App. § 926
Review of denial of protest, 50 App. §§ 924, 926
Saving provisions, 50 App. § 926
Violation, 50 App. § 925
Voluntary agreements, 50 App. § 905
Procedure, 50 App. § 923
Processed agricultural commodities, maximum prices, 50 App. § 963
Prohibitions, 50 App. § 904
Protest,
Price schedules, 50 App. §§ 923, 926
Regulations and orders, 50 App. §§ 923, 924
Review of denial, 50 App. §§ 924, 926
Public utility charges not increased without notice, 50 App. § 961
Publication,
Confidential information prohibited, 50 App. § 922
Parity prices, 50 App. § 903
Punishment for violation of Act, 50 App. § 925
Purchase of commodities by Administrator, 50 App. § 902
Purpose of Act, 50 App. § 901
Radio time, license for sale, 50 App. § 925
Receipt or payment of rent as buying or selling of commodity, 50 App. § 925
Recommendations by industry advisory committee, 50 App. § 902
Records required by Administrator, 50 App. § 922
Reduction of wages, 50 App. § 965
Regional agencies, establishment, 50 App. § 921
Regulations,
Action by Administrator on behalf of United States for violation, 50 App. § 925
Authority to issue for enforcement of Act, 50 App. § 921
Circumvention or evasion, 50 App. § 902
Defined, 50 App. § 902
Enjoining, 50 App. § 924
Violation, 50 App. § 925
Establishment of maximum prices, 50 App. § 902
Investigations and studies for purpose of regulations by Administrator, 50 App. § 922
Jurisdiction to consider validity, etc., 50 App. § 924

EMERGENCY PRICE CONTROL—Con.

Regulations—Continued
Power to promulgate, 50 App. § 962
Prevention of circumvention or evasion, 50 App. § 902
Protest, 50 App. § 923
Review of denial of protest, 50 App. § 924
Setting aside, 50 App. § 924
Temporary regulations and orders establishing maximum prices, 50 App. § 902
Termination, 50 App. § 965
Voluntary agreements with producers, manufacturers, etc., 50 App. § 905
Wages paid in contravention of, 50 App. § 965
Removal of tenant from defense-area housing accommodation unlawful, 50 App. § 904
Rent defined, 50 App. § 942
Report by Administrator to Congress, 50 App. § 941
Reports required by Administrator, 50 App. § 922
Review of denial of protest, 50 App. §§ 924, 926
Sale defined, 50 App. § 942
Sale of commodity by any person cannot be required, 50 App. § 904
Saving provisions, 50 App. § 926
Seal of Emergency Court of Appeals, 50 App. § 924
Secretary of Agriculture,
Approval of action of Administrator as to agricultural commodities, 50 App. § 903
Determination and publication of parity prices for agricultural commodities, 50 App. § 903
Powers not transferred to Office of Price Administration, 50 App. § 921
Self-incrimination as excuse for noncompliance with law, 50 App. § 922
Sell defined, 50 App. § 926
Separability of provisions of Act, 50 App. § 943
State agencies, utilization, 50 App. § 921
State courts,
Jurisdiction of proceedings for violation of Act, 50 App. § 925
Petition by Administrator for suspension of license for violation of license or regulation, 50 App. § 925
Stipulation of parties for modification of order suspending license, 50 App. § 925
Storage of commodities by Administrator, 50 App. § 902
Strategic material, determination by Federal Loan Administrator, 50 App. § 902
Studies by Administrator, 50 App. § 922
Subpoena for compelling testimony and production of documents, 50 App. § 922
Substantive payments by Administrator to obtain maximum production, 50 App. § 902
Supreme Court, review, 50 App. § 924
Suspension,
License for violation of license or regulation, 50 App. § 925
Provisions of Emergency Price Control Act of 1942, 50 App. § 962
Tariff Act, 50 App. § 902
Tariff Act not suspended, amended or superseded, 50 App. § 902

EMERGENCY PRICE CONTROL—Con.

Temporary regulations and orders establishing maximum prices, 50 App. § 902
Termination of Act and regulations, 50 App. § 965
Territorial courts,
Jurisdiction of proceedings for violation of Act, 50 App. § 925
Petition by Administrator for suspension of license for violation of license or regulation, 50 App. § 925
Text of amended Act, 50 App. §§ 961–971
Time limit, 50 App. § 901
Transcript of proceedings on filing complaint on denial of protest, 50 App. § 924
Transfer of powers conferred on Office of Price Administration authorized, 50 App. § 921
Venue,
Action for violation of regulation, 50 App. § 925
Criminal proceedings, 50 App. § 925
Voluntary agreements by Administrator with producers, etc., as to maximum prices, 50 App. § 905
Warning notice of violation of license or regulation, 50 App. § 925

EMERGENCY PUBLIC WORKS AND CONSTRUCTION PROJECTS

Continuance of Act, 15 §§ 721–728 note
Federal Emergency Administration of Public Works,
Delegation of functions, 40 § 401 note, Ex. Ord. No. 6252
Housing projects, transfer, 40 § 401 note, Ex. Ord. No. 7732
Rules and regulations by President, 40 § 401 note

EMERGENCY RELIEF APPROPRIATION ACT, FISCAL YEAR 1943

Text of Act, 15 §§ 721–728 note

EMERGENCY SHIP CONSTRUCTION FUND

Creation, 46 § 1119a

EMINENT DOMAIN

Attorney General, stipulation for exclusion of certain property, 40 § 258f
Declaration of taking, 40 §§ 258a–258f
Defense housing, 42 § 1521
Defense public works, 42 § 1532
District clerk's fee on filing answer or paper joining issue, 28 § 550
Fires, setting or failing to extinguish, on land against which condemnation proceedings commenced, 18 §§ 106, 107
Flood control projects, 33 § 701c–2
Geological survey, acquisition of land for, 43 § 36b
Military purposes, condemnation of land for, 50 App. § 632
Mississippi River, control of flood waters, 16 § 831q
Pipe lines, proclamation granting right, 15 note prec. § 715, Proc. No. 2567
Reconstruction Finance Corporation, power to condemn realty, 15 § 606b (5)

EMINENT DOMAIN—Continued

Right of way for defense highway, 23 § 114
Stipulation for exclusion of certain property, 40 § 258f
Tennessee Valley Authority, 16 § 831q

EMPLOYEES

Definition, victory tax, 26 § 465
Income Tax, this index

EMPLOYEES' COMPENSATION ACT

Compensation commission,
Administration of War-Risk Hazards Compensation Act, 42 § 1706
Coast Guard Reserve, injury or death of temporary member, 14 § 312
Women's Army Auxiliary Corps, jurisdiction over injuries of members, 10 § 1711
Death compensation for noncitizens, 5 § 793
Military and naval bases in foreign countries, extension of compensation districts to include, 42 § 1653
Minimum limit of compensation for injured noncitizens, 5 § 793
National Youth Administration employees, 15 §§ 721–728 note
Puerto Rico, provisions applicable to, 5 § 793
War-Risk Hazards Compensation Act, generally, this index
Women's Army Auxiliary Corps, 10 § 1711
Work Projects Administration, persons receiving benefits under act entitled to benefits, 15 §§ 721–728 note

EMPLOYEES' STOCK BONUS

Investment companies, 15 § 80a–3

EMPLOYEES' TRUSTS

Investment company, 15 § 80a–3

EMPLOYERS

Defined, victory tax, 26 § 465
Victory tax generally. Income Tax, this index

EMPLOYMENT SERVICE

Women's Army Auxiliary Corps, qualifications of applicant determined by, 10 § 1713

EMPLOYMENT TAXES

Credits against tax, contributions to state unemployment fund, 26 § 1600 note; 42 § 1101 note
State unemployment funds, credit against federal unemployment taxes for contributions, 26 § 1600 note; 42 § 1101 note

ENDOWMENT CONTRACT

Income tax,
Deductions for single premium contract, 26 § 24
Gross income, 26 § 22

ENEMY

Income tax, war losses, 26 § 127
Naval public works, relief to contractors and employees for losses incurred from enemy action, 34 § 557

ENGINEERS

Chief of engineers. Army, this index
Coast Guard,
Engineer in chief,
Pay and allowances, 37 § 107

ENGINES

Exchange in part payment of new equipment,
Secretary of Navy, 34 § 532a
Secretary of Treasury, equipment for coast guard, 14 § 31a

ENLISTED RESERVE CORPS

Soldiers' and Sailors' Civil Relief Act, right to benefits, 50 App. § 516

ENLISTMENT

Air service as aviation cadet, 10 § 299
Alaska territorial guard, 48 § 479
Aviation cadet, 10 § 299b
Aviation students, detail of enlisted men as, 10 § 298a–1
National Guard of Alaska, 48 § 475

ENSIGNS

Coast and Geodetic Survey,
Promotion, 33 § 854a
Proportion of distribution of commissioned officers, 33 § 851a
Navy,
Nurse to have rank of ensign, 34 § 262
Pay, 37 § 101
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105

ENTERTAINMENT

Army personnel, 50 App. § 761

ENTIRETIES, ESTATES BY

Stamp tax on transfer of bonds, stock, etc., to survivor, 26 §§ 1802, 3481

ENTRY OF VESSELS

Great Lakes, vessels on which touch at Canadian ports for bunker fuel only, entry dispensed with, 19 § 288; 46 §§ 111, 123

ENVELOPE OPENING MACHINES

Manufacturers' excise tax, 26 § 3406

ENVELOPES

See Soldiers' and Sailors' Votes, this index

EQUIPMENT

Coast Guard Reserve members, 14 § 310
Equipping of vessels by United States Maritime Commission for other department or agency, 46 § 1125a
Executive branch, utilization by government agencies, 50 App. § 611 note, Ex. Ord. No. 9235
Government departments, sale to other departments, etc., 40 § 311a
Grazing Service, field employees to furnish, 43 § 315o–2
White House police, 3 §§ 62b, 63

EQUITY

Depositions under dedimus potestatem and in perpetuam, 28 § 644

EQUITY INVESTED CAPITAL

Excess profits tax, 26 § 718

ERASING MACHINES

Manufacturers' excise tax, 26 § 3406

ESCHEAT

Indians, estates of those dying intestate without heirs, 25 §§ 373a–373c

ESPIONAGE

Enemies entering United States for purpose of, subject to military tribunals, 10 § 1554 note, Proc. No. 2561

ESSENCES

Internal revenue, retailers' excise tax, 26 § 2402

ESTATE TAX

Assignment of life policy, 26 § 811
Beneficiaries of life insurance,
Liability for tax, 26 §§ 826, 827
Proceeds received by as gross estate, 26 § 811
Recovery by executor from beneficiary of taxes paid, 26 § 826
Bona fide purchaser of property encumbered with lien for tax, 26 § 827
Community property, 26 § 811
Liability for tax, 26 § 827
Contemplation of death,
Release or exercise of power of appointment, 26 § 811
Transfer of community property, 26 § 811
Date of existence of power of appointment, 26 § 811
Deductions,
Bequests to organizations attempting to influence legislation, 26 §§ 812, 861
Disclaimed legacies or devices to charity, deduction in computing net estate, 26 §§ 812, 861
Gifts to charities in computing net estate, 26 §§ 812, 861
Income tax, 26 §§ 126, 162
Power of appointment, computing net estate of nonresidents not citizens, 26 § 861
Propaganda organizations, bequests to, 26 §§ 812, 861
Reduction of deductions for prior tax or taxes previously paid, 26 §§ 812, 826
Value of property reduced by amount of, 26 § 812
Waiver of right, 26 § 162
Definitions,
Bequest, 26 §§ 812, 861
Descendant, 26 § 811
Estate tax, 26 § 126
General claims, 26 §§ 812, 861
Power of appointment, 26 § 811
Property subject to claims, 26 § 812
Property subject to general claims, 26 §§ 812, 861
Spouse, 26 § 811

ESTATE TAX—Continued

Disclaimed legacies or devises to charity, deduction in computing net estate of nonresident, 26 § 861
Executors and administrators,
Life insurance proceeds receivable by executor, 26 § 811
Notice of deficiency, 26 § 871
Recovery by executor from beneficiary of life policy of taxes paid, 26 § 826
Recovery from recipient of property over which decedent had power of appointment, 26 § 826
Exemptions,
Nonresidents not citizens, 26 § 861
Power of appointment, exemption of transfers for public, charitable and religious uses, 26 § 812
Gifts,
Assignment or transfer of amount receivable under life policy, 26 § 811
Deduction of gifts to charities in computing net estate, 26 §§ 812, 861
Gross estate, community property, 26 § 811
Income tax,
Adjusted basis for determining gain or loss, 26 § 113
Deductions, 26 §§ 126, 162
Estate tax defined, 26 § 126
Jeopardy assessment, war affecting, 26 § 3804
Joint interest, liability for tax, 26 § 827
Legislation, deduction of bequests to organizations attempting to influence, 26 §§ 812, 861
Life insurance,
Assignment of policy, 26 § 811
Beneficiary,
Liability for tax, 26 §§ 826, 827
Proceeds received by as gross estate, 26 § 811
Premiums for life policy paid with property held as community property, 26 § 811
Proceeds receivable by executor, 26 § 811
Recovery by executor from beneficiary of life policy of taxes paid, 26 § 826
Transfer of policy, 26 § 811
Net value for estate tax purposes, 26 § 126
Payment, war postponing time for payment, 26 § 3804
Personal liability,
Spouse, transferee, trustee, surviving tenant, etc., 26 § 827
Personal services, community property received as compensation for, 26 § 811
Power of appointment,
Deduction in computing net estate of nonresidents not citizens, 26 § 861
Exemption of transfers for public, charitable and religious uses, 26 § 812
Personal liability for tax, 26 § 827
Recipient of property over which decedent had power, liability for tax, 26 § 826
Premiums for life policy paid with property held as community property, 26 § 811
Propaganda organizations, deductions of bequests to, 26 §§ 812, 861
Reduction of deductions for prior tax or taxes previously paid, 26 §§ 812, 826

ESTATE TAX—Continued

Return, war extending time for filing, 26 § 3804
Spouse,
Definition, 26 § 811
Personal liability for tax, 26 § 827
Tenant, personal liability of surviving tenant for tax, 26 § 827
Transfers,
Community property, 26 § 811
Life policy, 26 § 811
Value,
Property reduced by amount of deductions, 26 § 812
Second power of appointment, 26 § 811
Waiver, right to deductions, 26 § 162
War postponing time for performing certain acts, 26 § 3804

ESTATES

See INCOME TAX, this index

ESTIMATED RECOVERABLE UNITS

Defined, 26 § 735

EVASION

Emergency price control, regulations and orders of Administrator, 50 App. § 902

EVIDENCE

Federal Security Agency, authenticated copies of books, papers, etc., in, 42 § 1601
Interstate Commerce report relating to freight forwarders, 49 § 1017

EVIDENCES OF INDEBTEDNESS

Bond as including, 26 § 125
Excess profits tax, credit for debt retirement, 26 § 783

EVIDENCES OF OWNERSHIP

Taxation of interest and gain from disposition of evidences of ownership of government obligations, 31 § 742a

EXCESS OUTPUT

Defined, 26 § 735

EXCESS PROFITS TAX

Abandonment of accrual method, 26 § 736
Abnormal deductions, excess profits net income, 26 § 711 (b) (1)
Review by Board of Tax Appeals on disallowance of claim for tax refund, 26 § 732
Abnormal income,
Adjustment of abnormal base period net income,
Review by Board of Tax Appeals on disallowance of claim for tax refund, 26 § 732
Amount attributable to other years, 26 § 721 (b)
Computation of tax for,
Current taxable year, 26 § 721 (c)
Future taxable year, 26 § 721 (d)
Defined, 26 § 721 (a) (1)
Development of tangible property, 26 § 721
Discovery, 26 § 721
Exploration, 26 § 721

EXCESS PROFITS TAX—Continued

Abnormal income—Continued
Formulae, 26 § 721
Long-term contracts, 26 § 736
Net abnormal income, post
Patents, 26 § 721
Processes, 26 § 721
Prospecting, 26 § 721
Research, 26 § 721
Abnormalities,
Deferment of payment of tax, 26 § 710
Income,
Long-term contracts, 26 § 721
Review by Board of Tax Appeals, 26 § 732
Taxable year, 26 § 721
Abnormally low invested capital, relief, 26 § 722
Acquiring corporation,
Daily capital addition or reduction, 26 § 743
Defined, 26 § 740
Excess profits credit, 26 § 741
Supplement A average base period net income, 26 § 742
Adjusted basis, property received in intercorporate liquidation, 26 § 761
Adjusted excess profits net income, deferment of payment of tax in case of abnormality, 26 § 710
Adjustment,
Abnormal base period net income,
Review by Board of Tax Appeals on disallowance of claim for tax refund, 26 § 732
Claim for refund, adjustment as to taxpayer on installment basis, etc., 26 § 736
Income tax, post
Inter-insurer, adjusted excess profits net income exemption, 26 § 710
Invested capital, adjustment on tax free intercorporate liquidation, 26 § 761
Minus adjustment defined, 26 § 761
Mutual insurance companies, adjusted excess profits net income, exemption, 26 § 710
Net operating loss deduction, 26 § 711
Plus adjustment defined, 26 § 761
Position inconsistent with prior income tax liability, 26 § 734
Reciprocal underwriter, adjusted excess profits net income exemption, 26 § 710
Taxpayer on installment basis, etc., 26 § 736
Unused credit adjustment, 26 § 710
Interest on overpayment, 26 § 3771
Advertising,
Capitalization of advertising expenditures, 26 §§ 23, 733
Expense, deduction, 26 § 23
Agricultural adjustment taxes,
Credit computed under income credit, 26 § 711
Excess profits tax credit computed under invested capital credit, 26 § 711
Allowance of excess profits credit,
Domestic corporations, 26 § 712 (a)
Foreign corporations, 26 § 712 (b)
Amortizable bond premium on certain government obligations, 26 § 720
Application for relief, 26 § 722

EXCESS PROFITS TAX—Continued

Application of post-war credit to purchase of bonds, 26 § 780
Average base period net income,
Certain exchanges, 26 § 740
Constructive average base period net income, 26 §§ 721, 722
Daily capital addition and reduction, 26 § 743
Defined, 26 § 713 (d)
Determination, 26 § 713 (d)
Excess profits credit, 26 § 713
General average, 26 § 713 (e)
Increased earnings in last half of base period, 26 § 713 (f)
Supplemental A average base period net income, 26 §§ 740, 742
Awards,
Deductions attributable, excess profits net income, 26 § 711 (b) (1)
Income arising from award as separate class of income, 26 § 721 (a) (2)
Bad debt recoveries, credit computed under income credit, 26 § 711
Base period,
Adjustment of abnormal base period net income,
Review by Board of Tax Appeals on disallowance of claim for tax refund, 26 § 732
Average base period net income,
Certain exchanges, 26 § 740
Constructive average base period net income, 26 §§ 721, 722
Daily capital addition and reduction, 26 § 743
Defined, 26 § 713 (d)
Determination, 26 § 713 (d)
Excess profits credit, 26 § 713
General average, 26 § 713 (e)
Increased earnings in last half of base period, 26 § 713 (f)
Supplemental A average base period net income, 26 §§ 740, 742
Defined, 26 § 713 (b)
Division into halves, 26 § 713 (b)
Election to charge to capital account deductions for expenditures for advertising or good will, 26 § 733
Net income, 26 § 713
Board of Tax Appeals,
Deficiency found by Board in case of claim for refund relating to abnormalities, 26 § 732 (b)
Finality of determination on review of abnormalities, 26 § 732 (c)
Review of abnormalities, 26 § 732
Petition, 26 § 732 (a)
Bonds,
Amortizable bond premium on certain government obligations, 26 § 720
Application of post-war credit to purchase of bonds, 26 § 780
Credit for debt retirement, 26 § 783
Post-war refund, reduction by credit for debt retirement, 26 § 783

EXCESS PROFITS TAX—Continued

Bonds—Continued
Redemption of bonds purchased with post-war credit, 26 § 780
Retirement and discharge,
Credit computed under income credit, 26 § 711
Long-term bonds, 26 § 711
Burden of proof, position inconsistent with prior income tax liability, 26 § 734
Capital assets,
Dividends on stock not a capital asset, 26 § 711
Gains and losses from sale or exchange, 26 § 711
Gains from sale or exchange, inadmissible asset ratio, 26 § 720
Stock which is not a capital asset as inadmissible asset, 26 § 720 (a) (1) (A)
Capital reduction in case of members of controlled group, 26 § 713
Capitalization of expenditures for advertising and good will, 26 §§ 23, 733
Cessation of hostilities, post-war refund, 26 § 780
Change in the character of the business defined, 26 § 722
Charitable, etc., deductions, computation, 26 § 711 (a)
Claims,
Deductions attributable, excess profits net income, 26 § 711 (b) (1)
Income arising from claim as separate class of income, 26 § 721 (a) (2)
Refund, adjustment as to taxpayer on installment basis, etc., 26 § 736
Coal mines, non-taxable income from exempt excess output, 26 § 735
Component corporation,
Daily capital addition or reduction, 26 § 743
Defined, 26 § 740
Distributions by or to, 26 § 743
Existence of taxpayer through component corporation, 26 § 740
Qualified component corporation defined, 26 § 742
Supplement A average base period net income, 26 § 742
Transferred capital addition or reduction, 26 § 743
Computation,
Adjustment in case of position inconsistent with prior income tax liability, 26 § 734
Agricultural adjustment taxes,
Credit computed under income credit, 26 § 711
Excess profits credit computed under invested capital credit, 26 § 711
Bad debt recoveries, credit computed under income credit, 26 § 711
Dividends, excess profits credit computed under invested capital credit, 26 § 711
Excess profits credit in case of,
Domestic corporation, 26 § 712 (a)
Foreign corporation, 26 § 712 (b)

EXCESS PROFITS TAX—Continued

Computation—Continued
Income tax,
Deduction in computing,
Net income, 26 § 23
Surtax on corporations improperly accumulating surplus, 26 § 102
Excess profits credit computed under income credit, 26 § 711
Long-term gains and losses, credit computed under income credit, 26 § 711
Tax for,
Current taxable year as affected by abnormal income, 26 § 721 (c)
Future taxable year as affected by abnormal income, 26 § 721 (d)
Condemnation, exclusion of gains, 26 § 711
Consolidated income and excess profits tax returns, 26 § 141
Consolidated returns, 26 §§ 141, 729
Affiliated groups as not exempt, 26 §§ 725, 727
Exemption, 26 §§ 725, 727
Personal service company filing as affecting exemption, 26 § 725
Surtax on corporation, 26 § 122
Taxable year, 26 § 730
Consolidations,
Income credit as to certain exchanges, 26 § 740
Intercorporate liquidation, 26 § 761
Constructive average base period net income, 26 §§ 721, 722
Contribution to capital,
Determination, 26 § 760
Equity invested capital, 26 § 718
Supplement A average base period net income, 26 § 742
Control defined, 26 § 761
Controlled defined, 26 § 734
Controlled group defined, 26 §§ 713, 718
Credits,
Agricultural adjustment taxes,
Credit computed under income credit, 26 § 711
Excess profits credit computed under invested capital credit, 26 § 711
Bonds,
Application of post-war credit to purchase of bonds, 26 § 780
Post-war refund, reduction by credit for debt retirement, 26 § 783
Retirement and discharge, credit computed under income credit, 26 § 711
Consolidations, income credit as to certain exchanges, 26 § 740
Debt retirement, 26 § 783
Deficit in excess profits net income, 26 § 713
Excess profits credit, post
Exchanges, rules for income credit, 26 § 740
Foreign countries, credit against income tax, 26 § 131
Foreign insurance companies, credit against income tax, 26 § 204
Income tax, post

EXCESS PROFITS TAX—Continued

Credits—Continued
- Insurance companies, credits against income tax, 26 § 204
- Interest, excess profits credit computed under invested capital credit, 26 § 711
- Invested capital, 26 §§ 714, 722
- Life insurance companies, excess profits credit computed under invested capital credit, 26 § 711
- Long-term gains and losses, credit computed under income credit, 26 § 711
- Post-war refund, 26 §§ 780–783
- Relief for installment basis taxpayers, etc., 26 § 736
- Unused excess profits credit, post

Daily capital addition or reduction, 26 § 743
Daily invested capital,
- Determination of average base period net income, 26 § 713 (d)
- Reduction, 26 § 760
- Supplement A average base period net income, 26 § 742

Date of cessation of hostilities in the present war defined, 26 § 780
Debt retirement, credits, 26 § 783
Decree, income arising from decree as separate class of income, 26 § 721 (a) (2)
Deductions,
- Advertising expense, 26 § 23
- Capital stock tax, 26 § 1202
- Declared value excess profits tax, computation of, 26 § 602
- Election to capitalize advertising, etc., expenditures, 26 § 23
- Foreign countries, deductions from income tax, 26 § 23
- Good will, deduction of expenses for promotion, 26 § 23
- Income tax, post
- Net increase represented by interest, 26 § 734
- Net operating loss deduction, 26 § 711
- Relief for installment basis taxpayers, etc., 26 § 736
- Supplement A average base period net income, 26 § 742
- Surtax on corporations, 26 § 122

Deferment of payment, 26 § 710
Deficiency,
- Found by Board of Tax Appeals on review of abnormalities, 26 § 732 (b)
- Notice,
 - Adjustment as to taxpayer on installment basis, etc., 26 § 736
 - Application for relief, 26 § 722
 - Suspension of limitations, 26 § 141
- Post-war refund of tax, 26 § 781

Deficit in earnings and profits, equity invested capital, 26 § 718
Deficit in excess profits net income,
- Defined, 26 § 713 (c)

Definitions,
- Abnormal income, 26 § 721 (a) (1)
- Acquiring corporation, 26 § 740

EXCESS PROFITS TAX—Continued

Definitions—Continued
- Adjusted excess profits net income, 26 § 710 (b)
- Average base period net income, 26 § 713 (d)
- Base period, 26 § 713 (b)
- Change in the character of the business, 26 § 722
- Component corporation, 26 § 740
- Control, 26 § 761
- Controlled, 26 § 734
- Controlled group, 26 §§ 713, 718
- Date of cessation of hostilities in the present war, 26 § 780
- Deficit in excess profits net income, 26 § 713 (c)
- Estimated recoverable units, 26 § 735
- Excess output, 26 § 735
- Exchange, 26 § 760
- Exempt excess output, 26 § 735
- Inadmissible assets, 26 § 720 (a) (1)
- Income tax, 26 § 734 (a) (2)
- Indebtedness, 26 § 783
- Intercorporate liquidation defined, 26 § 761
- Mineral defined, 26 § 735
- Mineral property, 26 § 735
- Mineral unit, 26 § 735
- Minus adjustment, 26 § 761
- Net abnormal income, 26 § 721
- New capital, 26 § 718 (a)
- Non-taxable bonus income, 26 § 735
- Normal output, 26 § 735
- Normal unit profit, 26 § 735
- Plus adjustment, 26 § 761
- Preceding taxable year, 26 § 710
- Prior taxable year, 26 § 734
- Producer, 26 § 735
- Qualified component corporation, 26 § 742
- Separate classes of income, 26 § 721 (a) (2)
- Tax imposed under this chapter, 26 § 780
- Taxpayer, 26 § 734 (a) (1)
- Timber block, 26 § 735
- Timber unit, 26 § 735
- Transferee and transferor, 26 § 760
- Unit net income, 26 § 735
- Unused excess profits credit, 26 § 710 (c)

Depletable resources, excess profits net income, 26 § 711
Depression, constructive average base period net income, 26 § 722
Destruction of property, exclusion of gains, 26 § 711
Development of tangible property, abnormal income, 26 § 721
Discovery, abnormal income, 26 § 721
Discriminatory tax, 26 § 722
Distributions by or to component corporation, 26 § 743
Distributions in stock, equity invested capital, 26 § 718
Dividends, 26 § 711
- Excess profits credit computed under,
 - Income credit, 26 § 711
 - Invested capital credit, 26 § 711
- Excess profits net income, 26 § 711
- Separate classes of income, 26 § 721 (a) (2)
- Supplement A average base period net income, 26 § 742

EXCESS PROFITS TAX—Continued

Division of base period into halves, 26 § 713 (b)
Earnings of transferor and transferee, equity invested capital, 26 § 718
Economic conditions, constructive average base period net income, 26 § 722
Election,
Accrual of income, 26 § 736
Capitalize advertising, etc., expenditures, 26 §§ 23, 733
Deduction, 26 § 23
Charge to capital account deductions for expenditures for advertising or good will, 26 § 733
Credit for debt retirement, 26 § 783
Percentage of completion method of accounting, 26 § 736
Equity invested capital, 26 § 718
Exchange, transferor and transferee defined, 26 § 760
Insurance company, 26 § 718
Intercorporate liquidation, 26 § 761
Liquidation of transferor, 26 § 718
Mutual insurance companies, 26 § 723
Paid in surplus, 26 § 718
Reduction, 26 § 718
Estimated recoverable units defined, 26 § 735
Excess output defined, 26 § 735
Excess profits credit,
Agricultural adjustment taxes, excess profits credit computed under invested capital credit, 26 § 711
Based on income,
Adjustments on account of capital changes, 26 § 713 (g)
Average base period net income, 26 § 713
Determination, 26 § 713 (d)
General average, 26 § 713 (e)
Increased earnings in last half of base period, 26 § 713 (f)
Base period, 26 § 713 (b)
Computation of,
Excess profits credit in case of,
Domestic corporation, 26 § 712 (a)
Foreign corporation, 26 § 712 (b)
Deficit in excess profits net income, 26 § 713 (c)
Supplement A average base period net income, 26 § 742
Based on invested capital, 26 § 714
Computation of,
Excess profits credit in case of,
Domestic corporation, 26 § 712 (a)
Foreign corporation, 26 § 712 (b)
Definition of unused excess profits credit, 26 § 710 (c)
Dividends, excess profits credit computed under,
Income credit, 26 § 711
Invested capital credit, 26 § 711
Election to charge to capital account deductions for expenditures for advertising or good will, 26 § 733
Inadequacy of excess profits credit based on invested capital, 26 § 722

EXCESS PROFITS TAX—Continued

Excess profits credit—Continued
Income tax,
Deduction of expenditures for advertising, etc., as affected by election to capitalize expenditures for excess profits credit, 26 § 23 (a) (3)
Excess profits credit computed under income credit, 26 § 711
Interest, excess profits credit computed under invested capital credit, 26 § 711
Life insurance companies, excess profits credit computed under invested capital credit, 26 § 711
Excess profits net income,
Abnormalities in income in taxable period, 26 § 721
Admissible and inadmissible assets, 26 § 720
Base period net income, 26 § 713
Dividend, 26 § 711
Foreign personal holding company dividends, 26 § 711
Income tax, credit for adjusted excess profits net income, 26 § 26
Installment sales, 26 § 736
Interest, 26 § 711
Obligations of United States, deficit in net income, 26 § 713
Inter-insurer, adjusted excess profits net income exemption, 26 § 710
Life insurance companies, 26 § 711
Limitation, 26 § 742
Logging, 26 § 711
Long-term contracts, 26 § 736
Long-term gains and losses, 26 § 711
Mining operations, 26 §§ 711, 731
Mining strategic minerals, 26 § 731
Mutual insurance companies, adjusted excess profits net income, exemption, 26 § 710
Reciprocal underwriter, adjusted excess profits net income exemption, 26 § 710
Relief of installment basis taxpayers, etc., 26 § 736
Supplement A average base period net income, 26 § 742
Timber operations, 26 § 711
Excessive, 26 § 722
Exchanges,
Definition of exchange, 26 § 760
Property, 26 § 760
Equity invested capital, 26 § 718
Rules for income credit, 26 § 740
Supplement A average base period net income, 26 § 740
Exempt excess output, 26 § 735
Exemptions,
Affiliated companies, 26 § 141
Consolidated return by affiliated group, 26 §§ 725, 727
Installment basis taxpayer, etc., 26 § 736
Inter-insurer, adjusted excess profits net income exemption, 26 § 710

EXCESS PROFITS TAX—Continued

Exemptions—Continued
Mining and timber operations, 26 §§ 711, 731
Coal mines, non-taxable income from exempt excess output, 26 § 735
Strategic minerals, corporations engaged in mining, 26 § 731
Mutual insurance companies, adjusted excess profits net income, exemption, 26 § 710
Personal service company filing consolidated return, 26 § 725
Proceeds of bonds purchased with post-war credit, 26 § 780
Reciprocal underwriter, adjusted excess profits net income exemption, 26 § 710
Regulated investment companies, 26 § 727
Relief for installment basis taxpayers, etc., 26 § 736
Exploration, abnormal income, 26 § 721
Finality of determination of Board of Tax Appeals on review of abnormalities, 26 § 732 (c)
Foreign countries,
Credit against income tax, 26 § 131
Deductions from income tax, 26 § 23
Foreign law, consolidated return by subsidiary, form to comply with foreign law, 26 § 141
Formulae, abnormal income, 26 § 721
Gains,
Condemnation, exclusion of gains, 26 § 711
Destruction of property, exclusion of gains, 26 § 711
Involuntary conversions, exclusion of gains, 26 § 711
Long-term gains, excess profits net income, 26 § 711
Requisition, exclusion of gains, 26 § 711
Sale or exchange of capital assets, 26 § 711
Inadmissible asset ratio, 26 § 720
Seizure, exclusion of gains, 26 § 711
Taxable year, capital gains, 26 § 711
Theft, exclusion of gains, 26 § 711
General average, average base period net income, 26 § 713 (e)
General relief, 26 § 722
Deduction of expenses for promotion, 26 § 23
Good will, capitalization of expenditures to promote, 26 § 733
Gross income, post-war refund, 26 §§ 780, 781
Income credit,
Agricultural adjustment taxes, credit computed under income credit, 26 § 711
Bonds, retirement and discharge, credit computed under income credit, 26 § 711
Dividends, excess profits credit computed under income credit, 26 § 711
Exchanges, 26 § 740
Long-term gains and losses, credit computed under income credit, 26 § 711
Income from excess output includes bonus payments, 26 § 735
Income tax,
Adjustment,
Excess profits net income for taxable year in base period, 26 § 711 (b) (1) (A)

EXCESS PROFITS TAX—Continued

Income tax—Continued
Adjustment—Continued
Position inconsistent with prior income tax liability, 26 § 734
Supplement A average base period net income, 26 § 742
Burden of proof, position inconsistent with prior income tax liability, 26 § 734
Credit,
Adjusted excess profits tax net income, 26 § 26
Excess profits credit computed under income credit, 26 § 711
Foreign countries, credit against income tax, 26 § 131
Insurance companies, credits against income tax, 26 § 204
Deductions,
Computing,
Net income, 26 § 23
Surtax on corporations improperly accumulating surplus, 26 § 102
Excess profits tax, 26 §§ 23, 711
Expenditures for advertising, etc., as affected by election to capitalize expenditures for excess profits credit, 26 § 23 (a) (3)
Foreign countries, deductions from income tax, 26 § 23
Foreign countries,
Credit against income tax, 26 § 131
Deductions from income tax, 26 § 23
Supplement A average base period net income, 26 § 742
Increased earnings in last half of base period, average base period net income, 26 § 713 (f)
Indebtedness,
Credit against tax for payments on indebtedness, 26 § 783
Defined, 26 § 783
Installment sales, relief to taxpayer, 26 § 736
Insurance companies,
Borrowed invested capital, 26 § 719
Credits against income tax, 26 § 204
Equity invested capital, 26 § 718
Excess profits credit computed under invested capital credit, 26 § 711
Excess profits net income, 26 § 711
Foreign insurance companies, credit against income tax, 26 § 204
Mutual insurance companies, post
Intangible,
Assets as important contributors to income, relief, 26 § 722
Drilling and development costs, deductions attributable to, excess profits net income, 26 § 711 (b) (1)
Intercorporate liquidation, 26 § 761
Interest,
Adjustment in case of position inconsistent with prior income tax liability, 26 § 734
Bonds purchased with post-war credit, 26 § 780
Deduction, net increase represented by interest, 26 § 734

EXCESS PROFITS TAX—Continued

Interest—Continued
Excess profits credit computed under invested capital credit, 26 § 711
Excess profits net income, 26 § 711
Government obligations,
Deficit in excess profits net income, 26 § 713
Supplement A average base period net income, 26 § 742
Overpayment, 26 § 3771
Tax attributable to credit for debt retirement, 26 § 783
Separate classes of income, 26 § 721 (a) (2)
Supplement A average base period net income, 26 § 742
Inter-insurers,
Adjusted excess profits net income exemption, 26 § 710
Returns, 26 § 729
Invested capital,
Adjustment on tax free intercorporate liquidation, 26 § 761
Excess profits credit, 26 § 714
Inadequacy of excess profits credit based on invested capital, 26 § 722
Insurance company, borrowed invested capital, 26 § 719
Invested capital credit,
Agricultural adjustment taxes, excess profits credit computed under invested capital credit, 26 § 711
Dividends, computation of excess profits credit under invested capital credit, 26 § 711
Interest, excess profits credit computed under invested capital credit, 26 § 711
Life insurance companies, excess profits credit computed under invested capital credit, 26 § 711
Involuntary,
Conversions, exclusion of gains, 26 § 711
Liquidation and replacement of inventory, 26 § 22
Iron mines, non-taxable income from exempt excess output, 26 § 735
Judgment,
Deductions attributable to, excess profits net income, 26 § 711 (b) (1)
Income arising from judgment as separate class of income, 26 § 721 (a) (2)
Life insurance companies,
Borrowed invested capital, 26 § 719
Excess profits credit computed under invested capital credit, 26 § 711
Excess profits net income, 26 § 711
Limitation,
Credit for debt retirement, 26 § 783
Excess profits net income, 26 § 742
Notice of deficiency, suspension of limitations, 26 § 141
Post-war credit, 26 § 781
Liquidation,
Intercorporate liquidation, 26 § 761
Transferor, equity invested capital, 26 § 718

EXCESS PROFITS TAX—Continued

Logging,
Excess profits net income, 26 § 711
Non-taxable income, 26 §§ 711, 735
Long period of intercorporate liquidation, 26 § 761
Long-term,
Contracts, abnormalities in income, 26 § 721
Gains and losses,
Credit computed under income credit, 26 § 711
Excess profits net income, 26 § 711
Losses,
Long-term,
Credit computed under income credit, 26 § 711
Excess profits net income, 26 § 711
Net operating loss deduction, 26 § 711
Sale or exchange,
Capital assets, 26 § 711
Stock, 26 § 713
Taxable year, capital losses, 26 § 711
Maturity of bonds purchased with post-war credit, 26 § 780
Mergers,
Income credit as to certain exchanges, 26 § 740
Intercorporate liquidation, 26 § 761
Mineral defined, 26 § 735
Mineral lands and mining,
Constructive average base period net income, 26 § 722
Excess profits net income, 26 §§ 711, 731
Exemptions, 26 §§ 711, 731
Non-taxable income, 26 §§ 711, 735
Mineral property defined, 26 § 735
Mineral unit defined, 26 § 735
Mining corporations, constructive average base period net income, 26 § 722
Minus adjustment defined, 26 § 761
Mutual insurance companies, 26 § 710
Adjusted excess profits net income, exemption, 26 § 710
Equity invested capital in special cases, 26 § 723
Returns, 26 § 729
Negotiability of bonds purchased with post-war credit, 26 § 780
Net abnormal income,
Computation of tax for,
Current taxable year, 26 § 721 (c)
Future taxable year, 26 § 721 (d)
Defined, 26 § 721
Regulations as to determined net abnormal income, 26 §§ 721 (a) (3), 721 (b)
Net capital changes, 26 § 743
Net income,
Abnormalities in income in taxable period, 26 § 721
Adjusted net income, deferment of payment of tax in case of abnormality, 26 § 710
Admissible and inadmissible assets, 26 § 720
Average base period net income, ante
Base period net income, 26 § 713
Credits, deficit in net income, 26 § 713
Depletable resources, excess profits net income, 26 § 711

EXCESS PROFITS TAX—Continued

Net income—Continued
Dividends, 26 § 711
Foreign personal holding company dividends, 26 § 711
Income tax,
Credit for adjusted net income, 26 § 26
Deduction in computing net income, 26 § 23
Interest, 26 § 711
Obligations of United States, deficit in excess profits net income, 26 § 713
Inter-insurer, adjusted excess profits net income exemption, 26 § 710
Life insurance companies 26 § 711
Limitation, 26 § 742
Logging, 26 § 711
Long-term contracts, 26 § 736
Long-term gains and losses, 26 § 711
Mining operations, 26 §§ 711, 731
Mutual insurance companies, adjusted net income, exemption, 26 § 710
Normal tax net income, deferment of payment of tax, 26 § 710
Reciprocal underwriter, adjusted net income exemption, 26 § 710
Supplement A average base period net income, 26 §§ 740, 742
Timber operations, 26 § 711
Unit net income defined, 26 § 735
Net operating loss deduction, 26 § 711
Non-taxable bonus income defined, 26 § 735
Non-taxable income,
Exempt excess output, 26 § 735
Logging operations, 26 §§ 711, 735
Mining operations, 26 §§ 711, 735
Timber operations, 26 §§ 711, 735
Normal output, 26 § 735
Constructive average base period net income, 26 § 722
Normal tax net income, deferment of payment of tax, 26 § 710
Normal unit profit, 26 § 735
Constructive average base period net income, 26 § 722
Notice,
Deficiency,
Adjustment as to taxpayer on installment basis, etc., 26 § 736
Application for relief, 26 § 722
Suspension of limitations, 26 § 141
Taxpayer, of disallowance of claim for refund relating to abnormalities, 26 § 732
Obligations of the United States, deficit in excess profits net income, 26 § 713
Overpayment,
Interest, 26 § 3771
Tax attributable to credit for debt retirement, 26 § 783
Post-war refund, 26 § 781
Paid-in surplus,
Determination, 26 § 760
Equity invested capital, 26 § 718
Supplement A average base period net income, 26 § 742

EXCESS PROFITS TAX—Continued

Partnership,
Acquiring corporation, 26 § 740
Component corporation, supplement A average base period net income, 26 § 742
Sole proprietorship deemed a partnership, 26 § 740
Supplement A average base period net income, 26 § 742
Patents, abnormal income, 26 § 721
Payment,
After cut-off date, post-war refund, 26 § 781
Deferment of payment, 26 § 710
Percentage of completion method of accounting, 26 § 736
Personal service company filing consolidated return, 26 § 725
Petition to Board of Tax Appeals for review of abnormalities, 26 § 732 (a)
Plus adjustment defined, 26 § 761
Post-war refund, 26 §§ 780 to 783
Preceding taxable year defined, 26 § 710
Prior taxable year defined, 26 § 734
Processes, abnormal income, 26 § 721
Producer defined, 26 § 735
Prospecting, abnormal income, 26 § 721
Qualified component corporation defined, 26 § 742
Rate, 26 § 710
Reciprocal underwriters,
Adjusted excess profits net income exemption, 26 § 710
Returns, 26 § 729
Redemption of bonds purchased with post-war credit, 26 § 780
Reduction,
Amount of tax payable, 26 § 710
Bonds for post-war refund, reduction by credit for debt retirement, 26 § 783
Capital reduction in case of controlled group, 26 § 713
Constructive average base period net income, 26 § 722
Daily capital, 26 § 743
Daily invested capital, 26 § 760
Equity invested capital, 26 § 718
Post-war refund, reduction by credit for debt retirement, 26 § 783
Refunds,
Claim for refund, adjustment as to taxpayer on installment basis, etc., 26 § 736
Post-war refund, 26 §§ 780 to 783
Review by Board of Tax Appeals of abnormalities, 26 § 732
Registered mail, notice of disallowance of claim for refund relating to abnormalities, 26 § 732
Regulated investment companies, exemption, 26 § 727
Regulations, post-war refund, 26 § 782
Relief,
Installment basis taxpayers, etc., 26 § 736
Intangible assets as important contributors to income, 26 § 722
Long-term contract income, 26 § 736

EXCESS PROFITS TAX—Continued

Reorganizations, existence of taxpayer through component corporation, 26 §§ 712, 740
Requisition, exclusion of gains, 26 § 711
Research, abnormal income, 26 § 721
Retirement,
 Bonds,
 Credit computed under income credit, 26 § 711
 Long-term bonds, 26 § 711
 Debt, credit for payments, 26 § 783
Returns,
 Consolidated returns, ante
 Inter-insurers, 26 § 729
 Mutual insurance companies, 26 § 729
 No return required, when, 26 § 729 (b) (2)
 Reciprocal underwriters, 26 § 729
Review of abnormalities by Board of Tax Appeals, 26 § 732
Seizure, exclusion of gains, 26 § 711
Special division of board, review of abnormality, 26 § 732
Sole proprietorship considered a partnership, 26 § 740
Stock and stockholders,
 Basis other than cost basis in intercorporate liquidation, 26 § 761
 Cost basis, intercorporate liquidation, 26 § 761
 Daily capital addition, 26 § 743
 Determination of amount paid in for stock, 26 § 760
 Distributions in stock, equity invested capital, 26 § 718
 Intercorporate liquidation, 26 § 761
 Loss on sale or exchange of stock, 26 § 713
 Supplement A average base period net income, 26 § 742
 Transferred capital addition, 26 § 743
Strategic minerals, mining,
 Excess profits net income, 26 § 731
 Exemption of corporation engaged in mining, 26 § 731
Supplement A average base period net income, 26 §§ 740, 742
Surtax on corporation, deduction, etc., 26 § 122
 Computation of surtax on corporations improperly accumulating surplus, 26 § 102
Tax imposed under this subchapter defined, 26 § 780
Taxable year,
 Abnormalities in income, 26 § 721
 Beginning 1941 and ending June 30, 1942, 26 § 710
 Capital gains and losses, 26 § 711
 Consolidated returns, 26 § 730
 Determination of property paid in, etc., 26 §§ 750, 751
 Less than 12 months, excess profits net income, 26 § 711
 Preceding taxable year defined, 26 § 710
 Prior taxable year defined, 26 § 734
 Supplement A average base period net income, 26 § 742
Theft, exclusion of gains, 26 § 711
Timber block defined, 26 § 735

EXCESS PROFITS TAX—Continued

Timber operations,
 Excess profits net income, 26 § 711
 Exemptions, 26 § 711
 Non-taxable income, 26 §§ 711, 735
Timber unit defined, 26 § 735
Transferee and transferor defined, 26 § 760
Transferred capital addition or reduction of component corporation, 26 § 743
Unit net income defined, 26 § 735
Unused credit adjustment, interest on overpayment, 26 § 3771
Unused excess profits credit,
 Adjustment, 26 § 710
 Carry-back, 26 § 710
 Carry-over, 26 § 710
 Defined, 26 § 710 (c)

EXCESSIVE PROFITS

Income Tax, this index
War contracts, 41, note prec. § 1

EXCHANGE

Defined, 26 § 760
Excess Profits Tax, this index
Investigation and regulations, 12 § 95a
 Trading With Enemy Act, 50 App. §§ 5, 616

EXCHANGE OF PROPERTY

Defense articles to foreign government, 22 § 412
Olympic National Park lands for national forest lands, 16 § 251a
Secretary of Navy of certain equipment in part payment of new equipment, 34 § 532a
Secretary of Treasury of certain equipment in part payment of new equipment for Coast Guard, 14 § 31a
United States Treasury savings certificates for savings bonds, 31 § 757c

EXCISE TAX

Railroads operating coal mines, effect of amendment of statutes, 42, note prec. § 301
Retailers' Excise Tax, generally, this index

EXCLUSIVE JURISDICTION

Federal courts, property of foreign state or central bank in insured bank, 12 § 632
Secretary of the Interior to probate restricted estates of Five Civilized Tribes, 25 §§ 375a, 375b

EXECUTION

Family allowance to dependents of enlisted men, 37 § 215

EXECUTIVE DEPARTMENTS

Abolition of bureaus, recommendation by President, 50 App. § 604
Appropriations expended by other governmental agency, 50 App. § 603
Consolidation of commissions, bureaus, agencies, etc., 50 App. § 602
Contracts for war purposes, 50 App. § 611
Cost-plus-a-percentage-of-cost system of contracting prohibited, 50 App. § 611

EXECUTIVE DEPARTMENTS—Con.

Dispatch agencies, salaries and rent at certain ports, 5 § 153a
Modification of contract for war purposes, 50 App. § 611
Powers and functions after termination of law relating to redistribution among agencies, 50 App. § 605
Property, transfer to other agencies, 50 App. § 602
Records, transfer to other agencies, 50 App. § 602
Redistribution of functions, 50 App. § 601
Surplus materials, etc., sale to other departments, etc., 40 § 311a
Transfer of functions of commissions, bureaus, etc., 50 App. § 602

EXECUTIVE ORDERS

Agents of foreign principals, transfer of duties of Secretary of State to Attorney General, 22 note prec. § 611, Ex. Ord. No. 9176
Alaska War Council, creation of, 48 note prec. § 21, Ex. Ord. No. 9181
Alien property custodian, powers and duties defined by executive order, 50 App. § 6 note, Ex. Ord. No. 9193
Board of Economic Warfare, contract, 50 App. § 611 note, Ex. Ord. No. 9233
Commissioner of Public Roads, power to acquire and dispose of property, 50 App. § 632 note, Ex. Ord. No. 9179
Division of Central Administrative Services empowered to acquire and dispose of property, 50 App. § 632 note, Ex. Ord. No. 9211
Eight hour law suspended as to constructing roads in Alaska, 40 § 321 note, Ex. Ord. No. 9231
Federal Prison Industries, Inc., contracts, 50 App. § 611 note, Ex. Ord. No. 9221
Federal Works Administrator empowered to acquire and dispose of property, 50 App. § 632 note, Ex. Ord. No. 9186
Fishery coordinator, creation of office, 50 App. § 601 note, Ex. Ord. No. 9204
Merchant marine training functions transferred to administrator of war shipping, 50 App. § 601 note, Ex. Ord. No. 9198
Navigation laws of United States made applicable to Virgin Islands, 48 § 1405c note, Ex. Ord. No. 9170
Office of Fishery Coordination, powers and duties, 50 App. § 601 note, Ex. Ord. No. 9204
Office of Scientific Research and Development,
 Contracts, 50 App. § 611 note, Ex. Ord. No. 9219
 Powers respecting property, 50 App. § 632 note, Ex. Ord. No. 9218
Port of entry of Salem, extension of territory, 19 § 2 note, Ex. Ord. No. 9207
Ports of entry in Puerto Rico, designation of, 19 § 2 note, Ex. Ord. No. 9261
Public Road Administration, power to acquire and dispose of property, 50 App. § 632 note, Ex. Ord. No. 9179
Reconstruction Finance Corporation's powers respecting property for war purposes, 50 App. § 632 note, Ex. Ord. No. 9217

EXECUTIVE ORDERS—Continued

Recreational demonstration projects, transfer of functions from Resettlement Administration to Secretary of the Interior, 16 § 459r note, Ex. Ord. No. 7496
Sample Survey Section, functions and property transferred to Bureau of Census, 50 App. § 601 note, Ex. Ord. No. 9232
Supplies and equipment in executive branches, utilization by government agencies, 50 App. § 611 note, Ex. Ord. No. 9235
Transportation allowance, payment of monetary allowance in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
Virgin Islands, navigation laws made applicable to, 48 § 1405c note, Ex. Ord. No. 9170
War material, power to purchase abroad by certain cabinet officers and Reconstruction Finance Corporation, 50 App. § 601 note, Ex. Ord. No. 9177
War Relief Control Board, creation and powers, 50 App. note prec. § 1, Ex. Ord. No. 9205
Women's Army Auxiliary Corps, establishment and organization, 10 § 1701 note, Ex. Ord. No. 9163

EXECUTORS AND ADMINISTRATORS

Claims of creditors against veteran dying in veterans' hospital or facility, 38 § 17c
Collector of Internal Revenue, suit against representative as res judicata, 26 § 3772
Income tax,
 Adjusted basis for determining gain or loss, 26 § 113
Insane persons in Alaska, payment for care, 48 § 48a
Notice of qualification affecting time for performing acts, 26 § 3804
Stamp tax on transfer from decedent to representative,
 Bonds, etc., 26 § 3481
 Stock certificate, 26 § 1802
Veteran dying in veterans' hospital or facility, administration of property and estate, 38 §§ 17c, 17d
Veteran's property, proceedings to determine claim to property paid into general post fund, 38 § 17f

EXEMPT EXCESS OUTPUT

Defined, 26 § 735

EXEMPTIONS

Admission tax, 26 § 1700 (a)
Boats, use tax, 26 § 3540
Coast Guard Reserve members from registration and liability for training, 14 § 308
Estate tax, nonresidents not citizens, 26 § 861
Excess Profits Tax, this index
Explosives license, 50 §§ 123, 127
Family allowance to dependents of enlisted men, 37 § 215
Manufacturers' excise tax, 26 § 3406
Military service in Alaska, 48 § 474
Motor vehicles, use tax, 26 § 3540
Officers and employees in executive branch from automatic separation, 5 § 715a note, Ex. Ord. No. 9047
Opium Poppy Control Act, indictment, etc., need not negative exemptions, 21 § 188m

EXEMPTIONS—Continued

Retailers' excise tax, 26 §§ 2400, 2406
Revenue stamps, 26 § 1809
Stamp tax, 26 §§ 1802, 1808
Telephone and telegraph messages, etc., tax on, 26 §§ 3465, 3466
Transportation,
Oil by pipe line, 26 § 3460
Persons, tax on, 26 § 3469
Property, tax on, 26 § 3475
Vending machine from coin operated amusement and gaming device tax, 26 § 3267
Victory tax, 26 § 452

EXHAUSTION

Income tax, deductions, 26 § 23

EXPENSES

Committee on federal expenditures, etc., 26, Subtitle D, note prec. § 3600
Income Tax, this index

EXPLORATION

Excess profits tax, abnormal income, 26 § 721

EXPLOSIVES

Analysts' license, 50 § 127
Application of act, 50 § 123
Arms, ammunition and implements of war, declaration, 22 § 452 note, Ex. Ord. No. 2549
Arsenal, Federal Explosives Act inapplicable to, 50 § 123
Blanks furnished to licensing agent, 50 § 128
Bombing plant or magazine, 50 § 135
Carrying or possessing on board vessel as offense, 18 §§ 503, 504
Cartridges, 50 § 121
Compensation of licensing agent, 50 § 128
Council of National Defense, application for license or cancellation of revocation, 50 § 129
Definitions, 50 § 121
Delegation of power to appoint employees to administer Federal Explosives Act, 50 § 138
Director of Bureau of Mines,
Appeal from rejection of application or revocation of license, 50 § 129
Appeal to director from rejection of application for license, 50 § 129
Cooperation with governmental agencies, 50 §§ 123, 137
Investigation of explosions and fires, 50 § 136
Licenses issued by, 50 § 127
Licensing agent designated by, 50 § 128
Notice given by exporter or importer, 50 § 127
Record of sale or issue furnished to, 50 § 126
Report,
Investigation of explosions, 50 § 136
Licensing agent to, 50 § 128
Revocation of licensing agent's authority and licenses, 50 § 128
Rules and regulations, power to prescribe, 50 § 140
Supervision by Secretary of Interior, 50 § 137
Discharge of firearms, etc., on premises, 50 § 135

EXPLOSIVES—Continued

Disclosure of information by government official, 50 § 139
Distributor's license, 50 § 122
Application, 50 § 130
Educator's license, 50 § 127
Employees for administration of Federal Explosives Act, 50 § 138
Entry on premises without consent, 50 § 135
Exemptions from application of Federal Explosives Act, 50 § 123
Exporter's license, 50 § 127
Exports, 50 § 127
Federal Bureau of Investigation's authority not affected by Federal Explosives Act, 50 § 123
Fireworks, 50 § 121
Foreman's licenses,
Application, 50 § 128
Authority granted by, 50 § 127
Fee for issuing, 50 § 128
Licensing agent to issue, 50 § 128
Importer's license, 50 § 127
Imports, 50 § 127
Ingredients, 50 § 121
Inventor's license, 50 § 127
Investigation of explosions, 50 § 136
Investigator's license, 50 § 127
Licenses, 50 §§ 122–133
Appeal from refusal of application, 50 § 129
Application for, 50 § 130
Application to Council of National Defense, 50 § 129
Director authorized to issue, 50 § 127
Disclosure of information respecting licensee, 50 § 139
Duration, 50 § 129
Exemptions, 50 §§ 123, 127
Exhibiting license to officer, 50 § 132
Importer and exporter, 50 § 127
Information furnished by applicant or licensee, 50 § 131
Kinds of licenses enumerated, 50 § 127
Mining superintendent or foreman, 50 § 124
Misrepresentation as to license, 50 § 132
Naturalized person, application by, 50 § 130
Record of licenses issued, 50 § 128
Refusal, grounds for, 50 § 129
Regional officer, appeal to from refusal of license, 50 § 129
Renewal, 50 § 129
Revocation, 50 §§ 128, 129
Secret processes not disclosed by licensee, 50 § 131
Time for review of rejection of application or revocation of license, 50 § 129
War terminating license, 50 § 129
Licensing agent, 50 § 128
Disclosure of information by, prohibited, 50 § 139
Licensing officer, appeal from rejection of application, 50 § 129
Manufacturer's license, 50 § 122
Application, 50 § 130
Authority granted by, 50 § 127
Refusal, 50 § 129

EXPLOSIVES—Continued

Marking and defining premises, 50 § 133
Mining superintendent or foreman, 50 § 124
Navy yards, Federal Explosives Act inapplicable to, 50 § 123
Notice as to explosives imported or exported, 50 § 127
Offenses, 50 § 141
Person defined, 50 § 121
Possessor's license, 50 § 122
Proof-firing of weapons permitted on premises, 50 § 135
Purchaser's license, 50 § 122
 Application, 50 §§ 128, 130
 Authority granted by, 50 § 127
 Fee for issuing, 50 § 128
 Issuance by licensing agent, 50 § 128
Record,
 Licensing agent, 50 § 128
 Seller or issuer, 50 § 126
Report of investigation of explosion, 50 § 136
Return of unused explosives sold by mining foreman or superintendent, 50 § 124
Revocation of authority of licensing agent and licenses, 50 § 128
Rules and regulations prescribed by Director, 50 § 140
 Time rules and regulations become effective, 50 § 142
 Violation as offense, 50 § 141
Secretary of the Interior,
 Employees to administer Federal Explosives Act appointed by, 50 § 138
 Rules and regulations approved by, 50 § 140
 Supervision of Director, 50 § 137
Seller's license, 50 § 122
Small quantities, application of act to, 50 § 123
Storage,
 Application for license, 50 § 130
 License, 50 § 122
Time Federal Explosives Act becomes effective, 50 § 142
Transportation, Federal Explosives Act inapplicable to, 50 § 123
United States unaffected by Federal Explosives Act, 50 § 123
Vendor's license,
 Application, 50 §§ 128, 130
 Authority granted by, 50 § 127
 Fee for issuing, 50 § 128
 Issuance by licensing agent, 50 § 128
 Mining superintendent or foreman, 50 § 124
 Record of licensee, 50 § 126
War declaration rendering Act effective, 50 § 142
Warning signs, 50 § 133

EXPRESS

Inspection and disinfection of express entering from Mexico, 7 § 149

EXPRESS COMPANIES

Freight forwarders' power to utilize services of, 49 § 1018
Registration, 26 § 3475
Transportation tax, 26 § 3475

EXTENSION OF TIME

Filing returns and payments of tax on transportation of property, 26 § 3475
War as extending time for performance of acts, 26 § 3804

EXTRA COMPENSATION

Officers and employees, inspectors in charge and radio inspectors of Field Division of Engineering Department of Communications Commission, overtime, 47 § 154 (f) (2)

EXTRACTS

Retailers' excise tax on toilet preparations, 26 § 2402

EYEGLASSES

Frames or mountings exempt from retailers' excise tax, 26 § 2400

FAIR LABOR STANDARDS ACT

Emergency Price Control affecting rights under, 50 App. § 964

FALSE STATEMENTS

War-Risk Hazards Compensation Act, 42 § 1714

FANFOLD MACHINES

Manufacturers' excise tax, 26 § 3406

FANS

Manufacturers' excise tax on electric fans, 26 § 3406

FARE REGISTERS, ETC.

Manufacturers' excise tax, 26 § 3406

FARM MARKETING QUOTAS

Peanuts,
 Application of administrative provisions, 7 § 1361
 Emergency or export demand as ground for adjustment, 7 § 1371 (b)
 Investigation and adjustment to maintain normal supply, 7 § 1371 (a)

FARM TENANCY

Fires, setting on land acquired under, 18 § 106
Reconstruction Finance Corporation, obligations, additional amount authorized, 15 §§ 609*l*, 609s

FARMERS

Selective Training and Service Act, deferment, 50 App. § 305

FARMS

Apportionment of acreage allotment for peanuts, 7 § 1358
Measurement of farm on which peanuts, corn, etc., are produced, 7 § 1374

FEDERAL AID

Defense Highways, this index
Flight strips, 23 § 108

FEDERAL AGENCIES

Appropriations for forest service, reimbursement for use of equipment of federal agencies, 16 § 580
Defined, 5 § 139e

FEDERAL AGENCIES—Continued

Tennessee Valley Authority, conveyance of real property to, 16 § 831c

FEDERAL BUREAU OF INVESTIGATION

Reemployment of civil service employees retired, 50 App. § 1156

FEDERAL DEPOSIT INSURANCE CORPORATION

Depositaries, insured banks as, 12 § 265; 50 App. § 1110
Financial agent for federal government, insured banks as, 12 § 265; 50 App. § 1110
Insured banks within act, receipt of property from or for account of foreign state or central bank, 12 § 632

FEDERAL EMERGENCY ADMINISTRATION OF PUBLIC WORKS

Housing projects, transfer, 40 § 401 note, Ex. Ord. No. 7732

FEDERAL EXPENDITURES COMMITTEE

Establishment, members, powers, etc., 26 Subtitle D, note prec. § 3600

FEDERAL EXPLOSIVES ACT

See, also, EXPLOSIVES, this index
Text of Act, 50 §§ 121–142

FEDERAL FARM MORTGAGE CORPORATION

Interest on purchase money mortgages and real estate sales contracts, 12 § 1016
Purchase money mortgages, interest on, 12 § 1016
Real estate sales contracts, interest on, 12 § 1016

FEDERAL HOME LOAN BANK ADMINISTRATION

Buildings, exemption from taxation, 12 § 1463

FEDERAL HOME LOAN BANKS

Board,
 Buildings, exemption from taxation, 12 § 1463
Defense housing insurance, advances on security of mortgages, 12 § 1430 (a)

FEDERAL HOUSING ADMINISTRATION

Consolidation of housing agencies, 50 App. § 601 note, Ex. Ord. No. 9070
Tax exemption of certain obligations issued by, 31 § 742a
War Housing Insurance, this index

FEDERAL HOUSING ADMINISTRATOR

Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9116
Eligibility of mortgage for War Housing Insurance, 12 § 1738
Stock or interest of insured mortgagor acquired by, 12 § 1743
Transfer to Administrator of rights and interest in defaulted mortgage, 12 § 1743
War Housing Insurance, this index

FEDERAL LAND BANKS

Commissioner, interest on loan by Commissioner, 12 § 1016
Interest,
 Loans by Land Bank Commissioner, 12 § 1016
 Mortgages, 12 § 771
 Real estate sales contracts, 12 § 771
Mortgages, interest, 12 § 771
Purchase money mortgages, interest on, 12 § 771
Real estate sales contracts, interest on, 12 § 771

FEDERAL LOAN ADMINISTRATOR

Reconstruction Finance Corporation,
 Corporations created on request for promoting national defense program, 15 § 606b
 Loans to foreign governments, central banks, etc., on specified security on request, 15 § 606b
Strategic and critical material, determination as to purchase and storage, 50 App. § 902

FEDERAL LOAN AGENCY

Transfer of functions to Department of Commerce. 50 App. § 601 note, Ex. Ord. No. 9071

FEDERAL NATIONAL MORTGAGE ASSOCIATION

Taxation, exemptions, 15 § 610

FEDERAL POWER COMMISSION

Flood control, dams, facilities for future power development, recommending installation, 33 § 701j

FEDERAL PRISON INDUSTRIES, INC.

Contracts, 50 App. § 611 note, Ex. Ord. No. 9221
Convict Made Goods, generally, this index
Officers, 18 § 744i note

FEDERAL REGISTER

Certificate for suspension of anti-trust and Trade Commission laws published in, 50 App. § 1112
Redistribution of functions of executive agencies published in, 50 App. § 601

FEDERAL REPORTER

Purchase for United States judges, 28 § 530

FEDERAL REPORTS ACT

See COLLECTION OF INFORMATION, ETC., generally, this index

FEDERAL RESERVE BANKS

Central bank defined in act concerning foreign accounts, 12 § 632
Central bank of foreign state, accounts for, 12 § 632
Delivery of property received from or for account of foreign state or central bank, 12 § 632
Foreign banks or bankers, accounts for, 12 § 358
Foreign state defined in act concerning foreign accounts, 12 § 632
Foreign states, accounts for, 12 §§ 358, 632
Government obligations, power to purchase and sell, 12 § 355; 50 App. § 634
Insured banks defined in act concerning foreign accounts, 12 § 632

FEDERAL RESERVE BANKS—Con.

Member banks, defense housing insurance, insured real estate loans, 12 § 371
Payment of property received from or for account of foreign state or central bank, 12 § 632
Person defined in act concerning foreign accounts, 12 § 632
Power to purchase and sell government obligations, 12 § 355; 50 App. § 634
Property,
Defined in act concerning foreign accounts, 12 § 632
Received from or for account of foreign state or central bank, 12 § 632
Reserve notes, repeal of acts inconsistent with certain laws relating to, 31 § 446
Smaller War Plants Corporation may deposit money with, 50 App. § 1104
Transfer of property received from or for account of foreign state or central bank, 12 § 632

FEDERAL SAVINGS AND LOAN ASSOCIATIONS

Buildings, exempt from taxation, 12 § 1463

FEDERAL SECURITY ADMINISTRATOR

Delegation of Authority for transfer of personnel, etc., from one station to another, 42 § 1602
Food and drugs, powers and duties, 21 §§ 24–381
Foreign service personnel adjudged insane, admission to Saint Elizabeths Hospital, 24 § 191a
Fumigation and disinfection of vessels from foreign ports, fixing rates, 42 § 87
Insulin, certification of drug containing, 21 § 356
Saint Elizabeths Hospital, duties respecting gifts to, 24 §§ 181, 184
Saint Elizabeths Hospital reservation, authority to permit Red Cross to construct buildings on, 24 § 180
Seal, adoption, 42 § 1601

FEDERAL SECURITY AGENCY

Arrests of civilians for violation of act forbidding houses of prostitution near military or naval establishments, 18 § 518a
Copies of books, records, etc., admissible in evidence when authenticated, 42 § 1601

FEDERAL SURPLUS COMMODITIES CORPORATION

Continuance as federal agency, 15 § 713c

FEDERAL TRADE COMMISSION

War, suspension of proceedings during, 50 App. § 1112

FEDERAL WORKS ADMINISTRATOR

Army officer as, salary, 10 § 576a
Defense Highways, this index
Defense housing. Housing, generally, this index
Defense Public Works, generally, this index
Office of Education, furnishing offices for, 20 § 5
Power to acquire and dispose of property, 50 App. § 632 note, Ex. Ord. No. 9186
Strategic network of highways designated by, 23 § 101

FEDERAL WORKS AGENCY

Defense housing, power to utilize, 42 § 1545
Defense public works, power to utilize, 42 § 1545
Eight Hour Law suspended as to employees of Agency engaged in constructing roads in Alaska, 40 § 321 note, Ex. Ord. No. 9231
Public buildings, control of, 40 § 1

FEEDER ROADS

See DEFENSE HIGHWAYS, this index

FELONY

Income tax, willful misstatement in return, 26 § 145

FENCING EQUIPMENT

Manufacturers' excise tax on sporting goods, 26 § 3406

FERMENTED LIQUORS

Floor stocks tax, 26 § 3150

FERRIES

Contracts for relocation, 16 § 831q

FERTILIZERS

Secretary of Agriculture to make payments in advance to persons furnishing to producers, 16 § 590h (b)

FIDUCIARIES

Victory tax, returns, 26 § 455

FIELD DIVISION

Engineering Department of Communications Commission, extra compensation of inspectors in charge and radio inspectors, 47 § 154 (f) (2)

FIELD GLASSES

Retailers' excise tax, 26 § 2400

FIGURES

Flag, 36 § 176

FILMS

Manufacturers' excise tax on photographic films, 26 § 3406

FINANCIAL AGENTS

Insured banks as agents for federal government, 12 § 265; 50 App. § 1110

FINES, PENALTIES AND FORFEITURES

Aircraft, passports, etc., violation of wartime restrictions, 22 § 225
Cattle, stolen cattle,
Sale of cattle transported in interstate or foreign commerce, 18 § 419c
Transportation in interstate or foreign commerce, 18 § 419b
Censorship under Trading With Enemy Act, 50 App. § 618
Civilian defense, unlawful wearing of insignia or arm bands prescribed by Director, 50 App. § 742

FINES, PENALTIES AND FORFEITURES—Continued

Coal mines, refusal of admission to mine to make certain inspections and investigations, 30 § 4i
Collection of information, etc., failure to furnish information, 5 § 139f
Dentists, violation of certain practices, 18 § 420h
Exporting articles in violation of executive order, 50 App. § 701
Great Smoky Mountains National Park,
Deposit of fines, 16 § 403h–9
Forfeitures for illegal hunting or fishing, 16 § 403h–4
Houses of prostitution near military or naval establishments, 18 § 518a
Information collected, unlawful disclosure, 5 § 139b
Insurance, protection of persons in military service, 50 App. §§ 540–548
Mammoth Cave National Park, forfeiture of hunting and fishing equipment used in, 16 § 404c–4
National parks, hunting and fishing paraphernalia unlawfully used, 16 §§ 256c, 408*l*, 408m
Opium Poppy Control Act, violation, 21 §§ 188g, 188*l*
Peanuts,
Marketing penalties, 7 § 1359
Use of excess peanuts acquired for crushing for other purposes, 7 § 1359
Res judicata, suit against collector to recover penalties, 26 § 3772
Service flag and service lapel button, violation of Act, 36 § 181
Ship construction appropriation, acceptance of employment by advocate of overthrow of government, 46 § 1119a
Victory tax, fraudulent receipt or failure to furnish, 26 § 470
War as excluding penalty for certain periods, 26 § 3804

FINGER PRINTING

Women's Army Auxiliary Corps, 10 § 1707

FIRE ALARM SERVICE

Tax, 26 § 3465

FIREARMS

Requisitioning of equipment, etc., for national defense, exemption of firearms used for personal protection or sport, 50 App. § 721

FIRES

Director of Bureau of Mines to investigate, 50 § 136

FIREWORKS

Explosive within Federal Explosives Act, 50 § 121

FIRST WAR POWERS ACT

Text of Act, 50 App. §§ 601–622

FISCAL AGENCY SERVICES

Post Office Department employees and Postal Service employees in connection with savings bonds and savings certificates, etc., 31 § 757c

FISCAL SERVICE

Railroad Retirement Act, payments under, 45 § 228j (b)

FISH AND FISHERIES

Emergency price control, 50 App. § 902
Great Smoky Mountains National Park, 16 §§ 403h–3—403h–5
Mammoth Cave National Park, 16 §§ 404c–3, 404c–4

FISH AND WILDLIFE SERVICE

Commutation of rations of officers and crews of vessels of, 16 § 754
Cooperative work conducted by, 16 § 753
Director, printing of report, 44 § 259
Employees, peace officers, status as, 48 § 227
Exchange of motor propelled vehicles and other equipment by, 16 § 752
Officers of, to enforce law for protection of walruses in Alaska, 48 § 248a

FISHERY COORDINATOR

Secretary of the Interior designated as, 50 App. § 601 note, Ex. Ord. No. 9204

FISHERY INDUSTRY

Coordination of federal activities affecting, 50 App. § 601 note, Ex. Ord. No. 9204

FISHING EQUIPMENT

Manufacturers' excise tax, 26 § 3406

FISHING VESSELS

Use tax, exemption, 26 § 3540

FIVE CENT PIECES

War regulations as to coinage, 50 App. §§ 642–642e

FIVE CIVILIZED TRIBES

Death intestate without heirs, disposition of trust or restricted estates, 25 § 373c
Probate and distribution of restricted estates, 25 §§ 375a, 375b

FLAG

Advertising, use of flag, 36 § 176
Aliens, salute, 36 § 177
Boats, display, 36 § 175
Carrying flag, 36 § 176
Casket covered with, 36 § 175
Church, display in, 36 § 175
Coast Guard Auxiliary or Reserve, motorboats and yachts of members, 14 § 352
Commander in Chief may alter or repeal rules, 36 § 178
Crossed staffs, display, 36 § 175
Days on which flag should be displayed, 36 § 174
Destruction of, 36 § 176
Dipping, 36 § 176
Display, 36 §§ 173–178
Draping with flag, 36 §§ 175, 176
Foreign countries' flags displayed with United States flag, 36 § 175
Half staff, 36 § 175

FLAG—Continued

Hoisting, 36 § 174
Salute during, 36 § 177
Inclement weather, display during, 36 § 174
Lowering, salute during, 36 § 177
Military uniform, salute, 36 § 177
Motor cars, display of flag on, 36 § 175
National Anthem, salute during playing, 36 § 171
Other flags or pennants displayed with, 36 § 175
Parade, salute when flag passes in, 36 § 177
Places at which flag should be displayed, 36 § 174
Platforms, display of flag on, 36 § 175
Pledge of allegiance, 36 § 172
Processions, carrying flag in, 36 § 175
Railroad train, display, 36 § 175
Salute, 36 § 177
During playing of National Anthem, 36 § 171
Service flag,
License to manufacture, 36 § 181
Punishment for violation of Act, 36 § 181
Rules and regulations by Secretary of War, 36 § 182
Secretary of War to approve design, 36 § 179
State flag displayed with federal flag, 36 § 175
Streets, display over street, 36 § 175
Time for displaying, 36 § 174
Touching objects beneath flag, 36 § 176
Union, position of union in displaying flag, 36 § 175
Unveiling monuments, use in, 36 § 175
Vehicles, 36 § 175
Women, salute, 36 § 177

FLAG DAY

Display of flag, 36 § 174

FLAVORING EXTRACTS

Drawback to manufacturer of extracts containing distilled spirits, 26 § 3250
Special tax on manufacturer of extracts containing distilled spirits, 26 § 3250

FLEET MARINE CORPS RESERVE

Enlisted men,
Retirement during temporary appointment to higher rank in such rank, 34 § 350g
Temporary appointment to rank not above captain, 34 § 350a
Equivalent pay, 37 § 115
Retainer pay, 37 § 115
Retired pay, 37 § 115

FLEET NAVAL RESERVE

Enlisted men,
Retirement during temporary appointment to higher rank in such rank, 34 § 350g
Temporary appointment to rank not above grade of lieutenant, 34 § 350a
Pay,
Equivalent pay, 37 § 115
Reduction, 37 § 119
Retainer pay, 37 § 115
Retired pay, 37 § 115
Regular Navy enlisted men transferred to, reduction of pay, 37 § 119
Retirement, reduction of retired pay, 37 § 119

FLIGHT OFFICER ACT

Text of Act, 10 §§ 299a–299e, 304a, 308a

FLIGHT OFFICERS

See Air Corps, this index

FLIGHT TRAINING

Cadets of military academy, 10 § 1151

FLOATS

Flag, display, 36 § 175

FLOOD CONTROL

Adoption and authorization of certain improvements, 33 § 701f note
Appropriation, insufficiency, effect, 33 § 701m
Chief of engineers. Army, this index
Clearing and straightening of channels in navigable streams, 33 § 701g
Easements and rights of way, condemnation by United States, 33 § 701c–2
Expenditures authorized, 33 §§ 701b–2, 701g, 701h
International projects, maintenance by International Boundary Commission, United States and Mexico, 22 § 277f
Leasing of lands acquired for flood control purposes, part of proceeds paid to state, 33 § 701c–3
Modification of project, completion of smaller structure, 33 § 701m
Penstocks or similar facilities for future power development to be installed in dams, 33 § 701j
Preliminary examinations and surveys, certain projects, 33 §§ 701b–4, 701f note
Appropriation, 33 § 701f–1 note
Rescue work or repair or maintenance of flood control work threatened or destroyed by flood, use of funds, 33 § 701n
Sale of lands acquired for projects and no longer needed or serviceable, 33 § 701c–2

FLOOR STOCKS

Cigars and cigarettes, tax, 26 § 2000
Distilled spirits, tax, 26 § 2800
Fermented malt liquors, tax, 26 § 3150
Matches, tax, 26 § 3409
Tires and inner tubes, tax, 26 § 3400
Wines, tax, 26 §§ 3192, 3193

FLORIDA

Canal, construction across, 15 prec. § 715 note

FLORIDA SHIP CANAL

Corporations created by Reconstruction Finance Corporation for promoting national defense to take no action as to project, 15 § 606b

FLUORSPAR

Income tax, depletion allowance, 26 § 114

FOLDING MACHINES

Manufacturers' excise tax, 26 § 3406

FOOD

Display cases, manufacturers' excise tax, 26 § 3405
Storage cabinets, manufacturers' excise tax, 26 § 3405

FOOD STAMPS

Destruction after payment and audit, 44 § 351 note

FOOTBALL EQUIPMENT

Manufacturers' excise tax, 26 § 3406

FORECLOSURE

Mortgages, soldiers' and sailors' civil relief, 50 App. § 532
Soldiers' and sailors' civil relief, 50 App. § 532
Storage lien, soldiers' and sailors' civil relief, 50 App. § 535

FOREIGN ACCOUNTS

Federal Reserve banks, 12 §§ 358, 632
Insured banks, 12 § 632

FOREIGN AGENTS REGISTRATION ACT OF 1938

Text of Act, 22 §§ 611–621

FOREIGN BANKING CORPORATIONS

Federal Reserve banks, accounts of foreign banks or bankers in, 12 § 358

FOREIGN CORPORATIONS

Excess profits tax,
- Foreign insurance companies, credit against income tax, 26 § 204
- Foreign personal holding company dividends, excess profits net income, 26 § 711
- Transferee or transferor in intercorporate liquidation, 26 § 761

Income tax, 26 §§ 14, 231
- Consolidated returns, 26 § 141
- Distributions in liquidation, 26 § 115
- Insurance companies, 26 § 204
 - Life insurance companies, 26 § 201
 - Mutual insurance companies, 26 § 207
 - Mutual marine insurance companies, 26 § 204
- Subsidiary formed to comply with foreign law, consolidated returns, 26 § 141

Victory tax on wages of employee, 26 § 465

FOREIGN COUNTRIES

Accounts in insured bank, 12 § 632
Buildings owned or occupied by United States, assignment of inspectors, 5 § 274; 10 § 541; 34 § 448a
Checks against funds of United States, restrictions on delivery, 31 § 123
Cigarette stamps affixed in, 26 § 2112
Claims for damages occasioned by armed forces in, 31 § 224d
Defense Articles, generally, this index
Defense Base Act, generally, this index
Defense Information, generally, this index
Definition of foreign state in act concerning foreign accounts in certain banks, 12 § 632
Excess profits tax,
- Credit against income tax, 26 § 131
- Deductions against income tax, 26 § 23

Federal Reserve banks, accounts in, 12 §§ 358, 632

FOREIGN COUNTRIES—Continued

Flag, display with United States flag, 36 § 175
Income tax,
- Deduction of foreign tax, 26 § 23
- Income from sources without United States, 26 § 116
- Notice of deficiency, 26 § 272
- Tax credit, 26 § 131

Legion of Merit awarded to members of military forces, 10 § 1408b
Longshoremen's and Harbor Workers' Compensation Act, application to employment at military, etc. bases, 42 §§ 1651 to 1654
Medal for merit awarded to civilians, 10 § 1408b
Medals and decorations, authority to confer on cobelligerents, 10 § 1423b
Patents,
- Defense articles or information, protection of patent rights in contract or agreement for disposition to foreign government, 22 § 416
- Denial to persons failing to obtain license from commissioner for filing application for inventions in United States, 35 § 42b
- Exemption of officer of United States from penalty as to filing application without license from commissioner, 35 § 42f
- License from commissioner for filing application or for registration of inventions in United States, 35 § 42a
- Penalty for filing application without license from commissioner, 35 § 42c

Property, investigation and regulation under Trading With Enemy Act, 50 App. § 616
Purchase of arms, implements of war, etc., produced within jurisdiction of certain foreign countries, 22 § 417
Reconstruction Finance Corporation, loans on request of Federal Loan Administrator on specified security, 15 § 606b
Stamp tax on transfer by foreign country to United States,
- Bonds, etc., 26 § 3481
- Stock certificate, 26 § 1802

Veterans temporarily in, medical and hospital care to citizens, 38 ch. 12, note, Ex. Ord. No. 6232
Victory tax on wages of employee, 26 § 465
War profits tax,
- Credit against income tax, 26 § 131
- Deductions against income tax, 26 § 23

FOREIGN DIPLOMATIC AND CONSULAR OFFICERS

Exemption from payment of internal revenue taxes on imported articles, 26 § 3802

FOREIGN EXCHANGE

Executive order relating to transactions in, 12 § 95 note, Ex. Ord. No. 6260

FOREIGN INSURANCE COMPANIES

Excess profits tax, credit against income tax, 26 § 204
Income tax, 26 §§ 103, 201, 204, 207

FOREIGN LIFE INSURANCE COMPANIES

Income tax, 26 §§ 103, 201

FOREIGN MILITARY DECORATIONS

Acceptance by enlisted men and officers, 10 § 1423a

FOREIGN MUTUAL INSURANCE COMPANIES

Income tax, 26 § 207

FOREIGN MUTUAL MARINE INSURANCE COMPANY

Income tax, 26 § 204

FOREIGN PARTNERSHIPS

Victory tax on wages of employee, 26 § 465

FOREIGN PERSONAL HOLDING COMPANIES

Dividends, excess profits net income, 26 § 711

FOREIGN PORTS

Fumigation and disinfection of vessels from, rates, 42 § 87

FOREIGN PROPAGANDISTS AND POLITICAL PARTIES

Attorney General,
- Prescribing rules and regulations for enforcement of Registration Act, 22 § 621
- Report as to administration of Registration Act, 22 § 621
- Secretary of State,
 - Functions transferred to Attorney General, 22 § 611 note
 - Transfer of duties to Attorney General by executive order, 22 note prec. § 611, Ex. Ord. No. 9176
- Transfer of functions of Secretary of State to, 22 § 611 note

Books to be kept by, 22 § 615
Definition of terms in Registration Law, 22 § 611
Deportation of alien convicted of violating Registration Law, 22 § 618
Effective date of Registration Law, 22 § 611 note
Evidence of identity in prosecutions, 22 § 618
Examination of registration statements, 22 § 616
Exemption from registering as agent of foreign principal, 22 § 613
Filing political propaganda with librarian of Congress, 22 § 614
Labeling and marking political propaganda, 22 § 614
Nonmailable matter, declaring political propaganda to be, 22 § 618
Offenses, 22 § 618
Officers' liability for failure to file registration statement or supplemental statement, 22 § 617
Partial invalidity of Registration Law, 22 § 611 note
Political propaganda may be declared nonmailable, 22 § 618
Postmaster General may declare political propaganda to be nonmailable matter, 22 § 618

FOREIGN PROPAGANDISTS AND POLITICAL PARTIES—Continued

Records, 22 § 615
- Registration statements filed with Attorney General as public record, 22 § 616

Registration, 22 §§ 611–621
Registration statement, 22 § 612
- Examination by public, 22 § 616
- Exemptions from filing, 22 § 613
- Officers' liability for failure to file, 22 § 617

Report to Congress respecting administration of Registration Act, 22 § 621
Rules and regulations for enforcement of Registration Act, 22 § 620
Supplemental registration statement, 22 § 612
- Officers' liability for failure to file, 22 § 617

Territorial application of Registration Act, 22 § 619

FOREIGN RELATIONS

Airplane travel, allowance for expenses, 22 § 130b
American republics, consultation where transfer of geographic region in this hemisphere seems likely, 22 § 504
Lend Lease Act, 22 §§ 411–419
Munitions of war, loans or leases of defense articles to promote national defense, etc., 22 §§ 411–419
Neutrality proclamations, 50 App. prec. § 1, note
Philippine Islands, United States defined as including, 22 § 226
Sale of defense articles to, 22 § 412
Transfer of geographic region in this hemisphere, affirmance and approval of nonrecognition of, 22 § 504
War, proclamation of state of war between foreign states, 50 App. prec. § 1, note

FOREIGN SERVICE

American employees,
- Secretary of State may order to United States on leave of absence, 22 § 17
- Traveling expenses, duties, etc., on leave of absence, 22 § 17

Assignment of persons holding position to Department of State for temporary services, 22 § 136
Foreign service officers,
- Insane persons, admission to Saint Elizabeths Hospital, 24 § 191a
- Leaves of absence, Secretary of State may order to United States, 22 § 17
- Transportation of bodies of officers dying in service, 22 § 130a
- Traveling expenses by airplane, 22 § 130b

Insane persons, foreign service personnel, admission to Saint Elizabeths Hospital, 24 § 191a
Leases for offices, grounds and living quarters, 41 § 6a note

FOREIGN TAXES

See INCOME TAX, this index

FOREIGN VESSELS

Fumigation and disinfection of vessels from foreign ports, rates, 42 § 87

FOREIGN VESSELS—Continued

Requisition during national emergency, 46, note prec. § 1101
Signals within jurisdiction of United States, 47 § 606

FORESTS

Fires, Civilian Conservation Corps to protect against, 50 App. § 638

FORGERY

See CHECK FORGERY INSURANCE FUND, generally, this index

FORMS

Collection of information, approval by Director of Bureau of Budget, 5 § 139c
Protection of insurance under Soldiers' and Sailors' Civil Relief Act, 50 App. § 547
Questionnaires, approval by Director of Bureau of Budget, 5 § 139c
United States savings bonds, 31 § 757c
United States Treasury savings certificates, 31 § 757c

FORMULAE

Excess profits tax, abnormal income, 26 § 721

FORWARDERS

See FREIGHT FORWARDERS, generally, this index

FOSTER PARENTS

Family allowance to dependent foster parents of enlisted men, 37 § 220
National Life Service Act, term "parent" as including, 38 § 801 (f)

FOUNTAIN PENS

Tax, exemption from retailers' excise tax, 26 § 2400

FRANKING PRIVILEGE

Military and naval forces, 50 App. § 639
Postal cards requesting war ballots, 50 § 303
Smaller War Plants Corporation, 50 App. § 1104

FRAUD

Limitation of prosecution for defrauding government, suspension, 18 § 590a
Victory tax, fraudulent receipt, 26 § 470
War-Risk Hazards Compensation Act, 42 § 1713

FREIGHT

Inspection and disinfection of freight entering from Mexico, 7 § 149

FREIGHT AND PASSAGE MONEYS

Marine war risk insurance, 46 § 1128a

FREIGHT FORWARDERS

Abandonment of portion of service, 49 § 1010
Accounts, 49 § 1012
 Offense in failing to keep, 49 § 1021
Agent on whom service of notices or orders may be made, 49 § 1016

FREIGHT FORWARDERS—Continued

Air carriers,
 Exemption from Act, 49 § 1002
 Utilization of services of carrier by forwarder, 49 § 1018
Allowances to shippers for transportation services, 49 § 1015
Amendment of permit, 49 § 1010
Application for permit, 49 § 1010
Attorney in fact, service of notice and orders on, 49 § 1016
Bills of lading, 49 §§ 1004, 1013
Burden of proof in proceedings for change in rate, classification or practice, 49 § 1006
Carriers,
 Forwarder prohibited from controlling common carrier, 49 § 1011
 Motor carriers, post
 Ownership of forwarder's stock by officer or agent of carrier, 49 § 1011
 Permit to act as forwarder, 49 § 1010
 Power to control forwarders, 49 § 1011
 Preference to freight forwarders, 49 § 1004
 Prohibited from giving forwarder preference, 49 § 1004
 Services of which forwarders may utilize, 49 § 1018
Change,
 Orders, 49 § 1016
 Rates, classifications, or practices, 49 §§ 1005, 1006
Charges. Rates and charges, post
Classification, 49 § 1004
 Change in classifications, 49 §§ 1005, 1006
 Commission's authority and power, 49 § 1006
 Evidence, copies of filed classifications as, 49 § 1017
 Filing, 49 § 1005
 Motor carriers and forwarders, 49 § 1009
 Service of notice in proceedings involving, 49 § 1016
Commodities, persons engaged in manufacturing, selling and buying prohibited from becoming forwarders, 49 § 1011
Complaint of violation of law, 49 § 1006
Compulsory Testimony Act applicable in administration of law, 49 § 1017
Concurrences, joint concurrence with motor carrier, 49 § 1009
Contracts and agreements,
 Evidence, copies of filed agreements as, 49 § 1017
 Filing, 49 § 1012
 Joint loading of traffic, 49 § 1004
Control,
 Carrier prohibited, 49 § 1011
 Forwarder by common carriers, 49 § 1011
Cooperative association's exemption from Act, 49 § 1002
Definitions, 49 §§ 1002, 1008
Delivery of goods by motor carrier, 49 § 1013
Disclosure of facts by,
 Agent of Interstate Commerce Commission as offense, 49 § 1021
 Forwarder or agent, 49 § 1021

FREIGHT FORWARDERS—Continued

Discrimination, 49 § 1004
District court's jurisdiction to,
Enforce law, orders, rules, etc., 49 § 1017
Restrain violation of law or commission's orders, 49 § 1011
Elkins Act as applicable to, 49 § 1021
Emergencies, special powers during, 49 § 1020
Employees affected by transfer of permit, 49 § 1010
Enforcement of law, 49 § 1017
Evidence,
Copies of filed agreements or classifications, 49 § 1017
Report of Commission, 49 § 1017
Exemptions from Act, 49 § 1002
Express companies, utilization of services by forwarder, 49 § 1018
Free transportation, 49 § 1005
Immunity of Witnesses Act applicable in proceedings to enforce law, 49 § 1017
Injunction,
Enforcement of laws, orders, rules, etc., 49 § 1017
Violation of law or Commission's order, 49 § 1011
Inspection, 49 § 1012
Insurance policies, rules governing filing, 49 § 1003
Investigations, 49 § 1011
Interstate Commerce Commission, 49 §§ 1003, 1006
Joint,
Concurrence with motor carrier, 49 § 1009
Hearings with states respecting rates, etc., 49 § 1006
Loading of traffic agreements, 49 § 1004
Rates,
Liability respecting rates prior to enactment of law, 49 § 1019
With motor carrier, 49 § 1009
Liability for acts committed prior to enactment of law, 49 § 1019
Mailing notices and orders, 49 § 1016
Manufacturer prohibited from becoming forwarder, 49 § 1011
Marking property for transportation, 49 § 1004
Motor carriers,
Classification, 49 § 1009
Delivery of goods, 49 § 1013
Exemption from Act relating to forwarders, 49 § 1002
Forwarder prohibited from controlling, 49 § 1011
Joint rates or charges and concurrences with motor carrier, 49 § 1009
Officer or employee, ownership of stock in forwarder, 49 § 1011
Power of carrier to issue bill of lading, etc., in case of forwarder utilizing motor carrier, 49 § 1013
Power to control forwarders, 49 § 1011
Provisions of Interstate Commerce Act relating to motor carriers inapplicable to forwarders, 49 § 302
Small package forwarding, motor carrier rates applicable, 49 § 1007
Utilization by forwarders, 49 §§ 1013, 1018
Motor vehicles exempt from Act, 49 § 1002

FREIGHT FORWARDERS—Continued

Nonprofit forwarders exempt from Act, 49 § 1002
Notice,
Change of orders, 49 § 1016
Change of rate, classification or practice, 49 § 1005
Proceedings for change of rate, classification or practice, 49 § 1006
Service of notice, 49 § 1016
Offenses, 49 §§ 1010, 1021
Orders,
District court's jurisdiction to,
Enforce, 49 § 1017
Restrain violation of Commission's orders, 49 § 1011
Injunction to enforce, 49 § 1017
Notice of change, 49 § 1016
Offense in violating, 49 § 1021
Relationship with other persons, 49 § 1011
Service of orders, 49 § 1016
Time order becomes effective, 49 § 1015
Packing property for transportation, 49 § 1004
Partial invalidity of Act, 49 § 1022
Permits, 49 § 1010
Forwarder engaged in manufacturing, buying and selling commodities, 49 § 1011
Offense in violating conditions, 49 § 1021
Person defined, 49 § 1002
Pipe lines,
Forwarder prohibited from controlling, 49 § 1011
Officer or employee, ownership of stock by prohibited, 49 § 1011
Power to control, 49 § 1011
Powers and duties of Interstate Commerce Commission, 49 § 1003
Practices, 49 § 1004
Change in practices, 49 § 1006
Commission's authority, 49 § 1006
Filing 49 § 1005
Service of notice in proceedings involving, 49 § 1016
Preferences, 49 § 1004
Publication,
Reports of proceedings relating to enforcement of law, rules, etc., 49 § 1017
Tariffs, 49 § 1005
Punishment for acts committed prior to enactment of law, 49 § 1019
Rates and charges, 49 § 1004
Assembling rates,
Adjustment period pending establishment, 49 § 1009
Forwarders utilizing services of common carriers, 49 § 1008
Change in rates, 49 §§ 1005, 1006
Collection, 49 § 1014
Commission's authority, 49 § 1006
Credit extended to government and political subdivisions, 49 § 1014
Defined, 49 § 1009
Distribution rates,
Adjustment period pending establishment, 49 § 1009

FREIGHT FORWARDERS—Continued

Rates and charges, 49 § 1004—Continued
Distribution rates—Continued
Forwarders utilizing services of common carriers, 49 § 1008
Joint hearings with states, 49 § 1006
Joint rates,
Liability respecting rates prior to enactment of law, 49 § 1019
Motor carrier, 49 § 1009
New tariff, 49 § 1006
Payment as condition to delivery of goods, 49 § 1014
Proceedings to determine justness and reasonableness, 49 § 1006
Punishment and liability respecting charges prior to enactment of law, 49 § 1019
Rebates, 49 § 1021
Reduced rates, 39 § 1005
Refund, 49 § 1005
Offense, 49 § 1021
Remission, 49 § 1005
Service of notice in proceedings involving, 49 § 1016
Small package forwarding, 49 § 1007
Tariffs, 49 § 1005
Rebates, 49 § 1021
Receipts, 49 § 1004
Records, 49 § 1012
Offense in failing to keep, 49 § 1021
Reduced rates, 49 § 1005
Refund of charges, 49 § 1005
Offense, 49 § 1021
Registration, 26 § 3475
Rejection of tariffs, 49 § 1005
Relationship between forwarders and other persons, 49 § 1011
Remission of charges, 49 § 1005
Reports, 49 §§ 1012, 1017, 1021
Commission of hearings, 49 § 1017
Evidence, 49 § 1017
Management, 49 § 1003
Offense in failing to make or in making false report, 49 § 1021
Publication of reports of proceedings relating to enforcement of law, rules, etc., 49 § 1017
Revocation of permit, 49 § 1010
Rules and regulations,
District court's jurisdiction to enforce, 49 § 1017
Filing, 49 § 1005
Insurance policies, 49 § 1003
Injunction to enforce, 49 § 1017
Offenses in violating, 49 § 1021
Power of Commission to enact, 49 § 1003
Self insurers, rules governing qualifications, 49 § 1003
Service,
Notices and orders, 49 § 1016
Power to require adequate service, 49 § 1003
Shipping receipts, 49 § 1013
Small package forwarding, rates, 49 § 1007
Special powers during war or other emergency, 49 § 1020
Special reports, 49 § 1012

FREIGHT FORWARDERS—Continued

State, notice to state of proceedings for change of rate, classification or practice, 49 § 1006
Stock, ownership by officer or employee of common carrier prohibited, 49 § 1011
Surety bonds, rules governing filing, 49 § 1003
Suspension,
Permit, 49 § 1010
Tariffs, 49 § 1006
Tariffs, 49 §§ 1005, 1006, 1009, 1015
Allowances to shippers for transportation services, 49 § 1015
Copies of filed tariffs as evidence, 49 § 1017
Joint rates with motor carriers, 49 § 1009
New rate, classification or practice, 49 § 1006
Time,
Law becomes effective, 49 § 1001 note
Order becomes effective, 49 § 1015
Title of Act, 49 § 1001
Transfer of permit, 49 § 1010
Transportation tax, 26 § 3475
War, special powers during, 49 § 1020
Warehousemen exempt from Act relating to, 49 § 1002
Water carriers,
Forwarder prohibited from controlling, 49 § 1011
Officer or employee, ownership of stock in forwarder, 49 § 1011
Power to control, 49 § 1011
Utilization of services of water carrier by, 49 § 1018

FUGITIVES FROM JUSTICE

Great Smoky Mountains National Park, 16 § 403h–2
Isle Royale National Park, 16 § 408i
Mammoth Cave National Park, 16 § 404c–2
Shenandoah National Park, 16 § 403c–1

FUMIGATION

Vehicles entering from Mexico, 7 § 149

FUNDS

See War Housing Insurance, this index

FUNERAL BENEFIT INSURANCE COMPANIES

Income tax, 26 § 201

FUNERAL EXPENSES

Coast and Geodetic Survey, personnel, 33 § 870
Naval Reserve Officers' Training Corps, 34 § 926
Railroad retirement death benefits paid to person paying, 45 § 228e
War-Risk Hazards Compensation Act, reimbursement of employer or insurance carrier, 42 § 1704
Women's Army Auxiliary Corps member, 10 § 1711

FURNITURE

Public buildings, regulation of use, 40 § 284

FURS

Retailers' excise tax, 26 § 2401

GAINS

See EXCESS PROFITS TAX, this index

GAMBLING

Tax on coin-operated amusement and gaming devices, 26 § 3267

GARBAGE

Defense public works, 42 § 1531

GAS

Arms, ammunition and implements of war, declaration, 22 § 452 note, Ex. Ord. No. 2549

GAS APPLIANCES

Manufacturers' excise tax, 26 § 3406

GASOLINE TAX

Great Smoky Mountains National Park, 16 § 403h–1

GENERAL ACCOUNTING OFFICE

Clerk of House of Representatives, allowance and audit of accounts after termination of office, 2 § 75a
Death or resignation of chief disbursing officer, Treasury Department, 5 § 249b
Defense stamps, destruction, redemption, etc., 44 § 365
Redistribution of functions of executive agencies not to affect, 50 App. § 601
Special deposit account for Senate restaurants, 40 § 174i
War savings stamps, destruction, redemption, etc., 44 § 365

GENERAL GRANT GROVE

Boundaries of privately owned land in, adjustment of, 16 § 80a note

GENERAL GRANT GROVE SECTION

Kings Canyon National Park, rights of way, permits, 43 § 959

GENERAL LAND OFFICE

Assistant commissioners, 43 § 3a
Civil service appointment of assistant or deputy commissioners, 43 § 3a
Copies and exemplifications of matters on file or recorded in, 43 § 6
Deputy commissioners, 43 § 3a
Indexes of patentees, 43 § 6
Records, patents, 43 § 15

GENERAL POST FUND

Claim against fund by person entitled to decedent's assets, 38 § 17f
Deceased veteran's property as part of, 38 § 17
Disbursements from, 38 § 17c
Investment and reinvestment of money, 38 § 17h
Notice of proceedings to determine claim to property of deceased veteran paid into fund, 38 § 17f
Proceeds from sale of property of deceased veteran paid into, 38 § 17b

GENERAL POST FUND—Continued

Time for filing claim by person entitled to deceased veteran's property, 38 § 17f
Veterans dying in veterans' hospital or facility, property as part of, 38 § 17d

GENERAL SUPPLY COMMITTEE

Abolished, 5 § 132 note; 41 § 7 note
Surplus office supplies, etc., sale to other departments, etc., 40 § 311a note

GEOLOGICAL SURVEY

Acquisition of lands or interest in lands, 43 § 36b
Easements, acquisition for, 43 § 36b
Exchange of freight-carrying vehicles in payment for new vehicles, 43 § 46
Licenses, acquisition for, 43 § 36b
Rights of way, acquisition for, 43 § 36b

GERMANY

Declaration of war against, 50 App. prec. § 1 note

GIFT TAX

Community property, 26 § 1000
Definitions,
 Descendant, 26 § 1000
 Power of appointment, 26 § 1000
 Spouse, 26 § 1000
Jeopardy assessment,
 War affecting, 26 § 3804
Payment,
 War postponing time for payment, 26 § 3804
Personal services, community property received for, 26 § 1000
Power of appointment, 26 § 1000
Release of power of appointment, 26 § 1000
Returns, war extending time for filing, 26 § 3804
Second power of appointment, exercise of power by creating, 26 § 1000
Transfer of property, 26 § 1000
Value of property subject to second power of appointment, 26 § 1000
War postponing time for performing certain acts, 26 § 3804

GIFTS

Armed forces abroad, free entry, 50 App. §§ 846, 847
Geological survey, acquisition of lands for, 43 § 36b
Income tax,
 Exemption, 26 § 22
 Transfer in trust after December 31, 1920, adjusted basis for determining gain or loss, 26 § 113
National Archives Trust Fund Board,
 Administration, 44 § 300cc
 Exemption from taxation, 44 § 300gg
Opium poppy to person not licensed, prohibited, 21 § 188c
Saint Elizabeths Hospital, 24 §§ 181–184
Vessels to Coast Guard, 14 §§ 72, 74

GLUE

Government Printing Office may furnish to other departments, 44 § 62

GOLD

Retailers' excise tax on gold, silver, or sterling flatware or hollow ware, 26 § 2400

GOLD CERTIFICATES

Acquisition of, 12 § 95 note, Ex. Ord. No. 6260
Hoarding, export and ear marking, 12 § 95 note, Ex. Ord. No. 6260
License to acquire, hold or export, 12 § 95 note, Ex. Ord. No. 6260
Return of possessor or owner to Secretary of Treasury, 12 § 95 note, Ex. Ord. No. 6260

GOLD COINS

Acquisition of, 12 § 95 note, Ex. Ord. No. 6260
Hoarding, export and ear marking, 12 § 95 note, Ex. Ord. No. 6260
License to acquire, hold or export, 12 § 95 note, Ex. Ord. No. 6260
Return of possessor or owner to Secretary of Treasury, 12 § 95 note, Ex. Ord. No. 6260

GOLD RESERVE ACT OF 1934

Enumeration of statutes constituting, 31 § 440

GOLF

Dues as including charges for, within dues tax act, 26 § 1712
Manufacturers' excise tax on golf balls, clubs, and bags, 26 § 3406

GOOD WILL

Corporation, deduction of expenditures for income tax, 26 § 23
Excess profits tax, capitalization of expenditures to promote good will, 26 § 733
Income tax, deduction of expenditures, 26 § 23

GOODS

See CONVICT MADE GOODS, generally, this index

GOVERNMENT BONDS

Competitive sales, 31 § 754b
Discount basis, issuance on, 31 § 754b
Excess profits tax,
 Deficit in excess profits net income, 26 § 713
 Post-war credit used to purchase bonds, 26 § 780
 Supplement A average base period net income, 26 § 742
Exchange for other obligations, 31 § 754b
Federal reserve banks, power to purchase and sell, 12 § 355; 50 App. § 634
Interest-bearing basis, issuance on, 31 § 754b
Investment of proceeds of gifts to Saint Elizabeths Hospital, 24 § 182
Price at issuance, 31 § 754b
Taxation,
 Bonds receivable in payment, 31 § 754b
 Interest on or gains from disposition of bonds, 31 § 742a
Victory tax credit, 26 § 453

GOVERNMENT OBLIGATIONS

Limitation of amount to be issued, 31 § 757b
Taxation of interest on, or gain from disposition of, 31 § 742a

GOVERNMENT OPERATION OF RADIO STATIONS

War, 47 § 605 note, Ex. Ord. No. 8964

GOVERNMENT OWNED FACILITIES

Private plants, national defense, 50 App. § 1172

GRADE CROSSING ELIMINATION

Right of way, federal aid, 23 § 113

GRANDCHILDREN

Allowances to grandchildren of enlisted men, 37 §§ 201–220
Railroad retirement death benefit paid to, 45 § 228e

GRANDPARENTS

Family allowance to grandparents of enlisted men, 37 § 220

GRATUITIES

Coast and Geodetic Survey, death gratuity to dependents of commissioned officers, 33 § 870

GRAZING DISTRICTS

Fires, setting, 18 § 106

GRAZING LANDS

Field employees of Grazing Service to furnish horses and equipment, 43 § 315o–2
War, payment for use for war purposes, 43 § 315q

GREAT LAKES AND TRIBUTARY WATERS

Canadian vessels, transportation of iron ore between United States ports temporarily permitted, 46 § 883 note
Corporations created by Reconstruction Finance Corporation for promoting national defense to take no action as to Saint Lawrence seaway project, 15 § 606b
Entry and clearance of vessels touching at Canadian ports for bunker fuel only, dispensed with, 19 § 288; 46 §§ 111, 123

GREAT SMOKY MOUNTAIN NATIONAL PARK

Appeal from conviction of offenses committed in, 16 § 403h–5
Arrest, 16 §§ 403h–5, 403h–6
Bail, Commissioner's power to grant, 16 § 403h–6
Commissioner, 16 §§ 403h–5 to 403h–7, 403h–9
Commitment of offenders by Commissioner, 16 § 403h–6
Compensation of Commissioner, 16 § 403h–7
Fees, fines, costs and expenses, 16 §§ 403h–8, 403h–9
Forfeitures for illegal hunting or fishing, 16 § 403h–4
Fugitives from justice, 16 § 403h–2
Gasoline tax, 16 § 403h–1
Hunting and fishing, 16 §§ 403h–3 to 403h–5
Judicial districts, 16 § 403h–2
Jurisdiction, 16 §§ 403h–1, 403h–2
 Commissioner, 16 § 403h–5

GREAT SMOKY MOUNTAIN NATIONAL PARK—Continued

Military purposes, donation of land for, 50 App. § 632
Notice of assumption of jurisdiction over park, 16 § 403h–10
Offenses, 16 §§ 403h–3, 403h–5, 403h–6
Process, service in, 16 § 403h–1
Rules and regulations, 16 §§ 403h–3, 403h–5
Taxation of property in, 16 § 403h–1
Transportation of dead bodies of animals, 16 §§ 403h–3, 403h–4
Voting in park, 16 § 403h–1

GROSS INVESTMENT INCOME

Defined, 26 § 207

GUAM

Coconut oil produced in, disposition of processing tax, 26 § 2483
Convict made goods, transportation for use in violation of local law as offense, 18 §§ 396b, 396d, 396e
Gold coins, gold bullion and gold certificates, executive order inapplicable to, 12 § 95 note, Ex. Ord. No. 6260

GUANTANAMO

Longshoremen's and Harbor Workers' Compensation Act, application to employment at military bases, 42 §§ 1651 to 1654

GUANTANAMO BAY

See DEFENSE BASE ACT, generally, this index

GUARANTY

Debentures issued under,
War Housing Insurance Law, 12 § 1739
Insurance premiums, protection by Soldiers' and Sailors' Civil Relief Act, 50 App. §§ 545, 546, 548
Loans to small businesses, 50 App. § 1107
Reconstruction Finance Corporation loans, 15 § 606b; 50 App. § 1109

GUARDIAN AND WARD

Aviation cadet, consent to enlistment, 34 § 850b
Railroad retirement benefits, rights and powers relating to, 45 § 228s
Stamp tax on transfer between,
Bonds, etc., 26 § 3481
Stock certificate, 26 § 1802

GUAYULE

Appropriations for development, 7 § 173
Contracts for patent rights, planting, harvesting, and manufacture, 7 § 171
Delegation of powers of Secretary of Agriculture, 7 § 172
Employees of Secretary of Agriculture to perform services relating to, 7 § 172
Lease or sublease of land acquired for raising, 7 § 175
Proceeds from sale covered into treasury, 7 § 174
Secretary of Agriculture's powers, 7 §§ 171, 172, 175

GUILFORD COURTHOUSE NATIONAL MILITARY PARK COMMISSION

Abolished, 16 § 430i note

GYMNASIUM EQUIPMENT

Manufacturers' excise tax, 26 § 3406

HAIR DRESSINGS

Retailers' excise tax, 26 § 2402

HAIR DYES

Retailers' excise tax, 26 § 2402

HAIR OIL

Retailers' excise tax, 26 § 2402

HAIR RESTORATIVES

Retailers' excise tax, 26 § 2402

HALF BROTHERS AND HALF SISTERS

Family allowance to dependents of enlisted men, 37 § 220

HALF-STAFF

Defined, 36 § 175

HAT BOXES

Manufacturers' excise tax on hat boxes for travelers, 26 § 3406

HATCH ACT

Pernicious political activities. Political Activities, generally, this index

HAWAII

Convict made goods, transportation for use in violation of local law as offense, 18 §§ 396b, 396d, 396e
District courts, rules governing proceedings after verdict, finding, or plea of guilty in criminal cases, 18 § 688
Employment of nationals of United States on public works, 48 § 518a
Gold coins, gold bullion and gold certificates, executive order inapplicable to, 12 § 95 note, Ex. Ord. No. 6260
National defense, employment of nationals of United States, 48 § 518a
Opium Poppy Control Act, application, 21 § 188k
Public works, employment of nationals of United States, 48 § 518a
Ratification, homestead agreements, patents, etc., issued under Organic Act or Hawaiian laws relating to public lands, 48 §§ 664a, 664b
Strategic network of highways including highways in, 23 § 101a
War-Risk Hazards Compensation Act, generally, this index
Wildlife restoration, federal aid and cooperation with Division of Game and Fish of Commissioners of Agriculture and Forestry, 16 § 669g–1

HAWAIIAN HOMES COMMISSION

Appraisal of improvements on,
Cancellation of loans, 48 § 709
Termination of lease, 48 § 703
Assignment of loan by delinquent lessee, 48 § 709
Budget, 48 § 707
Cancellation of,
Lease of home lands, payment of loan, 48 § 709
Loans to lessees, 48 § 709
Commissioner of Public Lands, lands under commission's jurisdiction exempted from statute relating to powers of commissioner, 48 § 677 note
Conditions in contracts of loan, 48 § 709
Death of lessee, 48 § 703
Payment of loan, 48 § 709
Delinquent loans, 48 § 709
Descent or disposition of lands on death of lessee, 48 § 703
Expenditures, 48 § 707
Home-Administration Account, 48 § 707
Appropriations for, 48 § 714
Payment of expenditures from, 48 § 694
Home-Development Fund, 48 § 707
Appropriations for, 48 § 714
Payment of expenses from, 48 § 694
Home-Loan Fund,
Appropriations for, 48 § 714
Payment of loans from, 48 § 694
Interest on,
Bonds issued by legislature, 48 § 714
Loan funds invested, 48 § 707a
Investment of loan funds, 48 § 707a
Repayment of loans, 48 § 709
Roads through or over home lands, 48 § 714
Successor on death of lessee, 48 § 703
Termination of lease, payment of loan, 48 § 709
Trees, planting by lessee, 48 § 702

HEAD OF FAMILY

Income Tax, this index
Victory tax, post-war credit or refund, 26 § 454

HEALTH

Defense housing, health standards, 42 § 1548
Defense public works, health standards, 42 § 1548

HEALTH INSURANCE

Income tax,
Deduction of cost, 26 § 23
Noncancellable policies included in term life insurance, 26 § 201

HEATERS

Manufacturers' excise tax, 26 § 3406

HEATING PADS AND BLANKETS

Manufacturers' excise tax, 26 § 3406

HIGHWAYS

Contracts for relocation, 16 § 831q
Defense Highways, generally, this index
Federal aid, extension of federal aid system, 23 § 102
Federal agencies, performance of road work for, 23 § 115

HIGHWAYS—Continued

Grade crossing elimination, right of way, federal aid, 23 § 113
Hawaiian home lands, maintenance of roads through or over, 48 § 714
National cemeteries, encroachment by railroads prohibited, 24 § 290
Notice of claim for injuries from military use, 23 § 110
Repairs, reimbursement for repairs resulting from military use, 23 § 110
Tennessee Valley Authority, compensation for injuries to, 16 § 831c–1

HISTORICAL PARKS

Fires, setting fire, 18 § 106

HOARDING

Emergency Price Control, generally, this index
Gold coin, gold bullion and gold certificates, 12 § 95 note, Ex. Ord. No. 6260
Gold or silver coin, etc., under Trading With Enemy Act, 50 App. § 616

HOCKEY EQUIPMENT

Manufacturers' excise tax, 26 § 3406

HOLIDAYS

Extra compensation for overtime of inspectors in charge and radio inspectors of Communications Commission, 47 § 154 (f) (2)
Saturday half holiday, suspension during national emergency, 50 App. § 1155
Thanksgiving, 5 § 87b

HOME OWNERS' LOAN CORPORATION

Exemption of buildings and land from taxation, 12 § 1463

HOMESTEAD ASSOCIATIONS

Stamp tax, exemption of stocks and bonds, 26 § 1808

HOMESTEADS

Hawaiian public land, ratification of agreements, etc., 48 §§ 664a, 664b

HONORABLE DISCHARGES

American Legion, eligibility to membership, 36 § 45
Coast Guard, suspension of laws relating to discharge for failure of promotion, 50 App. §§ 806, 813
Marine Corps, suspension of laws relating to discharge for failure of promotion, 50 App. § 806
Navy,
Failure of promotion, suspension of laws, 50 App. § 806

HOPEWELL VILLAGE NATIONAL HISTORIC SITE

Land of recreational demonstration projects added to, 16 § 459a

HORSES

Army, additional allowance to officer owning mount, 10 § 803 note
Grazing Service, field employees to furnish, 43 § 315o–2

HOSPITALIZATION

Naval Reserve Officers' Training Corps, 34 § 821

HOSPITALS AND ASYLUMS

Army hospitals, pay and allowances of additional officers and nurses of Medical Reserve Corps for care of beneficiaries of Veterans' Administration treated in, 38 § 461
Blood transfusion, compensation of donor, 24 § 30
Canal Zone, Army officers, enlisted men and prisoners, payment for care, 10 § 727
Coast Guard Reserves, hospital treatment of temporary members, 14 § 312
Defense public works, no department or agency of United States to exercise supervision or control over, 42 § 1533
Enlisted men of Army, detail as students, observers or investigators at hospitals, 10 § 535
Federal department or agency not to supervise hospital constructed for national defense, 42 § 1533
Indians, fees collected for services, 25 § 562
Navy hospitals and asylums,
- Contractor's fee for emergency expansion of hospital facilities, 40 § 276a–7
- Contracts, certain acts affecting emergency expansion of hospital facilities, 40 § 276a–7

Public defense works, 42 § 1531
Public health service, moneys collected by immigration service paid into treasury, 8 § 117
Rubber articles designed for hospital use, excise tax exemption, 26 § 3406
Veterans' hospitals and asylums,
- Acceptance of law respecting disposition of deceased patient's property, 38 § 17
- Action to recover property of deceased patient, 38 § 17e
- Administration of estate of patient, 38 § 17c
- Application for treatment to include notice as to disposition of deceased veteran's property, 38 § 17g
- Claim by person entitled to deceased veteran's assets paid into general post fund, 38 § 17f
- Claims of creditor of patient, 38 § 17c
- Death of inmate, disposition of property, 38 § 17
- Destruction of property of deceased patient, 38 § 17b
- Disposition of property of veteran dying in, 38 §§ 17–17j
- General post fund,
 - Deceased patient's property becoming part of, 38 § 17
 - Disbursement for benefit of patients, 38 § 17c
 - Property of deceased veteran becoming part of, 38 § 17d
- Modification of laws relating to disposition of property of veteran dying in, 38 § 17i
- Notice to patients of provisions of law relating to disposition of deceased veteran's property, 38 § 17g
- Presumption of contract for disposition of property on death, 38 § 17a

HOSPITALS AND ASYLUMS—Con.

Veterans' hospitals and asylums—Continued
- Rules relating to disposition of property of veteran dying in, 38 § 17j
- Sale of personal property of deceased patient, 38 § 17b

HOURS OF LABOR

Defense housing projects, 42 § 1549
Defense public works, 42 § 1549
Eight-Hour Law, highway construction in Alaska, suspension, 40 § 321 note, Ex. Ord. No. 9231
Forty hours per week, limitation to, 5 § 673c
Highway construction in Alaska, suspension of Eight-Hour Law, 40 § 321 note, Ex. Ord. No. 9231
Inspectors, Communications Commission, 47 § 154 (f)
National Advisory Committee for Aeronautics employees, overtime, 49 § 241 note
National Youth Administration projects, 15 §§ 721–728 note
Overtime pay,
- Inspectors, Communications Commission, 47 § 154 (f)
- United States Maritime Commission's employees engaged in ship construction and national defense activities, 46, note prec. § 1251
- Vessels constructed, etc., for Maritime Commission during national emergency, 46, note prec. § 1211

Public works, 40 § 326 note
Railway mail service, laborers, 39 § 607a
Restoration of wage rates, 5 § 673c
Suspension of Eight-Hour Law, Army and Navy bases in British possessions in Atlantic Ocean, 40 § 321 note
United States Maritime Commission's employees engaged in ship construction and national defense activities, 46, note prec. § 1251
War Department, 50 App. § 1155
WPA workers, 15 §§ 721–728 note

HOUSE LIBRARY COMMITTEE

Chairman as member of National Archives Trust Fund Board, 44 § 300bb

HOUSE OF REPRESENTATIVES

At large, election of representatives, 2 § 2a
Certificate of number of representatives to which state is entitled, duty to send new certificate, 2 § 2b
Decrease of members, elections, 2 § 2a
Disbursing clerk, 2 § 75a
Election, manner of election, 2 § 2a
Increase of members, elections, 2 § 2a
Number each state is entitled to, 2 §§ 2a, 2b
Retirement of civil service employees, law inapplicable to House employees, 5 § 693
Soldiers and sailors entitled to vote for members, 50 § 301
Special and minority employees, compensation, 2 § 60a
Stationery allowance for members, 2 § 46b

HOUSE OFFICE BUILDING

Capitol police board to detail police for duty on capitol grounds, 40 § 213a

HOUSEHOLD GOODS

Duty on goods brought in under government orders, 50 App. §§ 801, 802
Foreclosure of lien for storage, soldiers' and sailors' civil relief, 50 App. § 535
Transportation for officers and enlisted men in military service, 50 App. §§ 831 to 833

HOUSING

Alaska,
Appointment by legislature of commissioners for slum clearance projects, 48 § 482
Bonds issued by public corporate authority for slum clearance not to constitute obligations of territory, 48 § 483
Slum clearance and housing projects authorized, 48 § 481
Taxation by public authority for slum clearance forbidden, 48 § 482
Consolidation of housing agencies, 50 App., § 601 note, Ex. Ord. No. 9070
Defense housing. National defense, post
Emergency Price Control, generally, this index
National defense,
Acquisition of property, 42 § 1521
Agreement to pay sums in lieu of taxes, 42 § 1546
Annual reports to Congress by Federal Works Administrator, 42 § 1551
Appropriation, 42 § 1523
District of Columbia, 42 § 1561
Authority granted Federal Works Administrator, 42 § 1521
Civil rights not affected by acquisition of property, 42 § 1547
Condemnation or acquisition of land, 42 § 1521
Consultation with local officials and housing authorities, 42 § 1545
Contracts, 42 § 1521
Conveyance, 42 § 1544
Cost-plus-a-percentage-of-cost system prohibited, 42 § 1521
Definitions, 42 § 1522
District of Columbia, 42 §§ 1544, 1546, 1547, 1561
Dwelling unit, cost of, 42 § 1521
Eight-hour day for laborers, 42 § 1549
Emergency Price Control, generally, this index
Emergency terminated on President's declaration, 42 § 1541
Eminent domain, 42 § 1521
Federal agency,
Defined, 42 § 1522
Transfer funds to Federal Works Administrator, 42 § 1542
Utilization of federal agencies, 42 § 1545
Federal Works Administrator, authority granted, 42 § 1521
Funds of federal agencies transferred to Federal Works Administrator, 42 § 1542

HOUSING—Continued

National defense—Continued
Health standards, 42 § 1548
Insurance, 42 § 1544
Jurisdiction,
Local governments preserved, 42 § 1547
Proceedings to recover possession, 42 § 1522
Leases, 42 § 1544
Local agencies, utilization of, 42 § 1545
Management, 42 § 1544
Money derived from rents or operation of property, 42 § 1543
Officers of Army, Marine Corps, Navy and Coast Guard as persons engaged in defense activities, 42 § 1522
Operation by government personnel, 42 § 1544
Partial invalidity of law, 42 § 1550
Payments to state or political subdivision in lieu of taxes, 42 § 1546
"Persons engaged in national defense activities" defined, 42 § 1522
Powers of Federal Works Administrator, 42 §§ 1521, 1544
Preference in employment, 42 § 1549
Recovery of possession of property, 42 § 1522
Rent or rentals, 42 § 1544
Disposition, 42 § 1543
Return to appropriation, 42 § 1543
Reports to Congress, 42 § 1551
Rules and regulations, 42 §§ 1548, 1549
Safety standards, 42 § 1548
Sale of houses, 42 § 1524
Separable provisions of act, 42 § 1550
State or political subdivision, jurisdiction over property acquired not impaired, 42 § 1547
Taxes, payments in lieu of, 42 § 1546
Temporary shelter, power to manage, maintain, operate, etc., 42 § 1552
Termination of law, 42 § 1541
Transfer of housing to Secretaries of War and Navy, 42 § 1524
Wages, 42 § 1549
War Housing Insurance, generally, this index

HOUSING CORPORATIONS

Alaska,
Appointment by legislature of commissioners for slum clearance projects, 48 § 482
Appropriations, 42 § 1523 note
Bonds issued by public corporate authority for slum clearance not to constitute obligations of territory, 48 § 483
Cost-plus-fee contracts, maximum fee, 42 § 1523 note
Creation of public corporate authority for slum clearance, 48 § 481
Funds available for housing projects, additional appropriations, 42 § 1523 note
Reports of expenditures, 42 § 1523 note
Taxation by public authority for slum clearance forbidden, 48 § 482

HOUSING INSURANCE

See War Housing Insurance, generally, this index

HOUSING PROJECTS

See HOUSING, generally, this index

HOUSING SHORTAGE

See HOUSING, generally, this index

HUNGARY

Declaration of war against, 50 App. note prec. § 1
Proclamation of state of war, 50 App. note prec. § 1, Proc. No. 2563

HUNTING

Great Smoky Mountains National Park, 16 §§ 403h–3 to 403h–5
Isle Royale National Park, 16 §§ 408j, 408*l*, 408m
Olympic National Park, 16 §§ 256b, 256c, 256d

HURDLES

Manufacturers' excise tax on track hurdles, 26 § 3406

HURRICANES

Exemption from social security and other taxes as to services in clearing land or salvaging timber, 42 § 1004 note

HUSBAND AND WIFE

Allowance to wife of enlisted man, 37 §§ 201–220
Estate tax, liability of spouse, 26 § 827
Income tax,
- Additional allowance to married person for military service, etc., 26 § 22
- Alimony, etc.,
 - Credit for payment to dependent, 26 § 25
 - Deductions from gross income, 26 § 23
 - Inclusion in gross income, 26 § 22
- Beneficiary, wife under estate or trust created on separation, 26 § 171
- Definitions, 26 § 3797
- Dependents, wife being paid alimony, etc., 26 § 25
- Exemptions,
 - Personal exemption, 26 § 25
 - Nonresident alien, 26 § 214
 - Victory tax, 26 § 452
- Husband defined, 26 § 3797
- Medical expenses, etc., deduction, 26 § 23
- Nonresident alien, personal exemption, 26 § 214
- Optional tax,
 - Rates, 26 § 400
 - Separate returns, 26 §§ 400, 401, 404
 - Separation of husband and wife, 26 § 401
- Post-war credit or refund of victory tax, 26 § 454
- Separate returns,
 - Optional tax, 26 § 401
 - Optional tax inapplicable, 26 § 404
 - Optional tax rate, 26 § 400
 - Personal exemption, 26 § 25
- Victory tax, credit against tax, 26 § 454
- Wife defined, 26 § 3797

Insane person in Alaska, contribution to care, 48 § 48a
Railroad retirement death benefit, payment to, 45 § 228e

HUSBAND AND WIFE—Continued

Victory tax,
- Exemption, 26 § 452
- Post-war credit or refund, 26 § 454

Wife defined, 37 § 220

HYDROELECTRIC PLANT

Tennessee Valley Authority, prohibition against conveyance of property on which plant is located, 16 § 831c

HYDROGRAPHIC OFFICE

Hydrographic surveyors, number that may be detailed at one time, 5 § 457a
Transfer of functions to chief of naval operations, 50 App. § 601 note, Ex. Ord. No. 9126

HYDROGRAPHIC SURVEYORS

Number detailed to hydrographic office at one time, 5 § 457a

ICE CREAM CABINETS

Display cases, etc., manufacturers' excise tax, 26 § 3405

ICE MAKING MACHINES

Manufacturers' excise tax, 26 § 3405

IDENTIFICATION

Peanuts, Agricultural Adjustment Act of 1938, 7 § 1375 (a)

ILLEGITIMATE CHILDREN

Family allowance to illegitimate child of enlisted man, 37 § 220

IMITATION JEWELRY

Retailers' excise tax, 26 § 2400

IMMIGRATION

Deportation,
- Attorney General after resolution of Congress against suspension of deportation, 8 § 155
- Cancellation of proceedings by Attorney General, 8 § 155
- Foreign propagandists convicted of violating Registration Law, 22 § 618
- Suspension, report to Congress, 8 § 155

Report to Congress of suspension of deportation, 8 § 155

IMMIGRATION AND NATURALIZATION SERVICE

Naturalization of person serving in armed forces in World War II, 8 § 1002; 50 App. § 640
Proposal for purchases and contracts for supplies or services, 41 § 63 (c) (4a)
Purchases under $50, 41 § 6 (b)

IMPORTS AND EXPORTS

Cigarette paper or tubes, 26 § 2197
Cigarettes, affixing stamps in foreign countries, 26 § 2112
Explosives, 50 § 127

IMPORTS AND EXPORTS—Continued

Gold coin, gold bullion and gold certificates, 12 § 95 note, Ex. Ord. No. 6260
Industrial alcohol, 26 § 3125
Intoxicating liquors, Canal Zone, rules and regulations, 48 § 1314b
Marihuana into Canal Zone, 48 § 1314f
President's power to prohibit or curtail exportation, 50 App. § 701
Tax,
Exemption of consular officers and employees of foreign states from internal revenue taxes on imported articles, 26 § 3802
Exports exempt from retailers' excise tax, 26 § 2406
Importers' excise taxes, 26 §§ 3400 et seq., 3440 et seq.

IMPROVEMENTS

Income tax,
Exclusion from gross income, 26 § 22
Gain or loss, 26 § 113

INAUGURATION DAY

Display of flag, 36 § 174

INCLUDIBLE CORPORATION

Defined, 26 § 141

INCOME CREDIT

See Excess Profits Tax, this index

INCOME TAX

Accident insurance,
Deduction of cost, 26 § 23
Noncancellable policies included in term life insurance, 26 § 201
Accrual basis, contributions to employees' trust, etc., deduction, 26 § 23
Accrual method of accounting, death of taxpayer,
Computation of net income, 26 § 42
Deductions and credits, 26 § 43
Accrual of discount, mutual insurance company, 26 § 207
Additional taxes, failure to file return in time, withholding agent, 26 § 470
Adjusted,
Basis for determining gain or loss, 26 § 113
Corporation surtax net income defined, 26 § 203
Excess profits net income, credit, 26 § 26
Net income, regulated investment companies, 26 § 362
Normal tax net income
Defined, 26 § 202
Life insurance companies, 26 § 202
Reserves defined, 26 § 201
Adjustment,
Adjustment for certain reserves defined, 26 § 202
Amortizable bond premium, gain or loss, 26 § 113
Credit
Against income, interest on bonds partially exempt, 26 § 125
Excess profits credit computed under income credit, 26 § 711

INCOME TAX—Continued

Adjustment—Continued
Credit—Continued
Over-payments on adjustment of inventory, 26 § 22
Net income,
Involuntary liquidation, 26 § 22
Resulting tax, 26 § 22
Refund, adjustment of net income and tax, 26 § 22
Replacement of inventory, 26 § 22
Victory tax, 26 § 467
Advertising, deduction of advertising expenditures, 26 § 23 (a) (3)
Affiliated corporations,
Bonds, deductions, 26 § 23
Certificates, deductions, 26 § 23
Consolidated returns,
Income tax and excess profits tax returns, 26 § 141
Railroad corporations, affiliated group, 26 § 501
Debentures, deductions, 26 § 23
Deductions, 26 § 23
Evidences of indebtedness, deductions, 26 § 23
Foreign law, subsidiary form to comply with, consolidated returns, 26 § 141
Income from sources within possessions of United States, 26 § 251
Net operating loss deduction, 26 § 141
Notes, deductions, 26 § 23
Registered securities of affiliated corporations, deductions, 26 § 23
Regulated investment companies, 26 § 361
Securities as capital assets for deduction, 26 § 23
Stock losses, deduction, 26 § 23
Affiliated defined, 26 § 23
Affiliated group defined, 26 § 141
Alimony,
Credits against net income, 26 § 25
Deductions from gross income, 26 § 23
Husband defined, 26 § 3797
Inclusion in gross income, 26 § 22
Victory tax deduction, 26 § 451
Wife defined, 26 § 3797
Alteration of cooperative apartment building, deduction, 26 § 23
Alternative taxes,
Capital gains and losses, 26 § 117
Corporations, 26 § 13
Individuals with certain gross income of $3,000 or less, 26 §§ 400–404
Special classes of corporations, 26 § 117
Amortizable bond premium, 26 § 125
Adjusted basis for determining gain or loss, 26 § 113
Adjustment, gain or loss, 26 § 113
Credit of,
Corporation, 26 § 26
Estate or trust and beneficiary, 26 § 163
Participants in common trust fund, 26 § 169
Partner, 26 § 184
Credits against net income, 26 §§ 25, 125
Corporations, 26 § 26

INCOME TAX—Continued

Amortizable bond premium, 26 § 125—Continued
Credits against net income, 26 §§ 25, 125—Con.
Estate, trust, etc., 26 § 163
Participants in common trust fund, 26 § 169
Partner, 26 § 184
Deduction, 26 §§ 23, 125
Adjusted basis for determining gain or loss, 26 § 113
Credit of partner, 26 § 184
Credits of estate, trust, etc., 26 § 163
Participant in common trust fund, 26 § 169
Victory tax, 26 § 451
Gain or loss, 26 § 113
Interest, 26 §§ 113, 125
Credit,
Estate, trust, etc., 26 § 163
Participant in common trust fund, 26 § 169
Partner, 26 § 184
Deduction, 26 § 125
Gain or loss, 26 § 113
Amortization,
Holding companies, 26 § 372
Premiums,
Life insurance company, 26 § 201
Mutual insurance company, 26 § 207
Amortization deductions,
Election, 26 § 124
Emergency facility, 26 §§ 124, 172, 190
Estates and trusts, 26 § 172
Life tenant, 26 § 124
Partnership, 26 § 190
Remaindermen, 26 § 124
Victory tax, 26 § 451
Amount of obligations of the United States defined, 26 § 453
Army or navy personnel missing, interned or imprisoned, 50 App. § 1013
Artistic compositions, work covering period of thirty-six months or more, 26 § 107
Artistic work or invention defined, 26 § 107
Assessment,
Consent to assessment,
Commodity credit loans, 26 § 123
Recovery of unconstitutional federal taxes, 26 § 128
Assessment life insurance companies, life insurance reserves defined, 26 § 201
Bad debts,
Deduction, 26 §§ 22, 23, 204
Defined, 26 § 22
Exclusion from gross income, 26 § 22
Interest on credit or refund of overpayment, 26 § 3771
Personal holding companies, deduction or credit, 26 § 22
Victory tax net income, 26 § 451
Bankruptcy, railroads,
Adjusted basis of determining gain or loss, 26 § 113
Exclusion from gross income of income from discharge of indebtedness, 26 § 22
Reorganization, non-recognition of loss, 26 § 112

INCOME TAX—Continued

Basic surtax credit, 26 §§ 27, 28
Regulated investment company, 26 § 362
Beneficiary,
Amortizable bond premium, credit, 26 § 163
Wife under estate or trust created on separation, 26 § 171
Bequests,
Exemption, 26 § 22
Gross income, 26 §§ 22, 126
Bonds,
Affiliated corporations, deductions, 26 § 23
Amortizable bond premium, ante
Banks, capital gains and losses, 26 § 117
Deductions,
Affiliated corporations, 26 § 23
Bond premium deductions, 26 § 23
Definition, 26 § 125
Election as to taxable and partially taxable bonds, 26 § 125
Common trust fund, 26 § 169
Partner, 26 § 184
Interest,
Credits against net income, 26 §§ 125, 169, 184
Election as to taxable and partially taxable bond, 26 § 125
Common trust fund, 26 § 169
Partner, 26 § 184
Nonresident aliens, transaction, 26 § 211
Regulated investment company, 26 § 361
Books, return by taxpayer not keeping books, 26 § 47
Burial benefit insurance company, 26 § 201
Capital assets,
Deduction of taxes and charges chargeable to capital account, 26 § 24
Definition, 26 § 117
Holding period of securities acquired through exercise of rights, 26 § 117
Net operating loss deduction, 26 § 122
Non-business debts, deduction of loss, 26 § 23
Real property, 26 § 117
Sale or exchange of property or assets, 26 § 117
Common trust fund, 26 § 169
Net operating loss deduction, 26 § 122
Partners, 26 § 182
Securities,
Affiliated corporation, 26 § 23
Deduction of worthless securities, 26 § 23
Stock in affiliated corporations, 26 § 23
Victory tax, losses from sale or exchange as deduction, 26 § 451
Capital gain dividend, regulated investment companies, 26 § 362
Capital gains and losses. Gains or losses, post
Carry-back of loss or credit,
Interest on overpayment, 26 § 3771
Net operating loss, 26 § 122
Carrying charges chargeable to capital account, deduction, 26 § 24
Certificates,
Banks, capital gains and losses, 26 § 117
Secretary of State of grant of equivalent exemption by foreign government, 26 § 116

INCOME TAX—Continued

Charges, deduction of charges chargeable to capital account, 26 § 24
Collection,
 Jeopardy assessments, 50 App. § 1013 note
 Victory tax, 26 §§ 466, 467
Commodities, nonresident aliens, transaction, 26 § 211
Commodity credit loans,
 Consent to assessment, 26 § 123
 Election, 26 § 123
 Taxable year, 26 §§ 123, 223
Compensation,
 Optional tax on individuals, 26 § 400
Compulsory conversion, capital gains or losses, 26 § 117
Computation,
 Consolidated income tax and excess profits tax returns, 26 § 141
 Excess profits credit computed under income credit, adjustment, 26 § 711
 Net income,
 Accrual method of accounting, death of taxpayer, 26 § 42
 Foreign personal holding companies, 26 § 336
 Personal service corporations, 26 § 505
Condemnation, capital gains or losses, 26 § 117
Consent,
 Assessment,
 Commodity credit loans, 26 § 123
 Recovery of unconstitutional federal taxes, 26 § 128
 Consolidated return as consent to consolidated excess profits tax return, 26 § 141
 Dividends, personal holding companies, 26 § 28
Consolidated returns,
 Destruction of property, 26 § 141
 Income and excess profits tax returns, 26 § 141
 Investment companies, 26 § 141
 Pan-American Trade Corporation, 26 § 152
 Railroad corporations, affiliated group, 26 § 501
 War losses, 26 § 141
Contracts,
 Cost-plus-a-fixed-fee contract, reduction of reimbursement disallowed, 26 § 3806
 Government, deductions and credits arising from renegotiation, 26 § 3806
 Merchant Marine Act, credit for adjusted excess profits net income, 26 § 26
Contributions,
 Deductions, 26 § 23
 Victory tax, 26 § 451
 Employees' annuities or trust, etc.,
 Deduction of contributions, 26 § 23
 Exclusion of contributions from gross income, 26 § 22
 Exemption, 26 § 165
Controlled group defined, 26 § 361
Controls defined, 26 § 361
Conversion,
 Capital gains or losses, 26 § 117
 Life insurance, victory tax credit for premiums, 26 § 453

INCOME TAX—Continued

Conversion—Continued
 War losses, 26 § 127
Cooperative apartment corporations, 26 § 23
Copyright, work covering period of thirty-six months or more, 26 § 107
Cost-plus-a-fixed-fee contract, reduction of reimbursement disallowed, 26 § 3806
Credit,
 Adjusted excess profits net income, 26 § 26
 Adjustment of net income and tax, 26 § 22
 Against gross income for dependents under optional tax, 26 § 400
 Amortizable bond premium,
 Corporation, 26 § 26
 Estate or trust and beneficiary, 26 § 163
 Participants in common trust fund, 26 § 169
 Partner, 26 § 184
 Bad debts,
 Interest on credit, 26 § 3771
 Personal holding companies, 26 § 22
 Basic surtax credit, 26 §§ 27, 28
 Regulated investment company, 26 § 362
 Carry-back, interest on overpayment, 26 § 3771
 Conversion, life insurance, victory tax credit for premiums, 26 § 453
 Corporation surtax net income, 26 § 15
 Delinquency amount, personal holding companies, 26 § 22
 Dependents, optional tax, 26 § 400
 Distributable income, 26 § 162
 Dividends, 26 § 26
 Basic surtax credit, dividends paid credit, 26 § 27
 Estates,
 Amortizable bond premium, credits of estate and beneficiary, 26 § 163
 Credits against net income, 26 § 163
 Distributable income, 26 § 162
 Foreign tax credit, 26 § 131
 Excess profits credit computed under income credit, adjustment, 26 § 711
 Excess profits tax, credit for adjusted excess profits net income, 26 § 26
 Excessive withholding of victory tax, 26 § 322
 Exemptions,
 Adjusted excess profits net income, 26 § 26
 Interest,
 Bonds, credits for amortizable bond premium, common trust fund, 26 § 169
 Credit of shareholder of personal service corporation, 26 § 394
 Foreign tax, 26 §§ 26, 31, 126, 131
 Government bonds and obligations, credits against victory tax, 26 § 453
 Interest,
 Against net income,
 Interest on bond, reduction by amount of amortizable bond premium, 26 §§ 125, 184
 Shareholder of personal service corporation, 26 § 394

INCOME TAX—Continued

Credit—Continued
Interest—Continued
Amortizable bond premium, credit of,
Estate, trust, etc., 26 § 163
Participant in common trust fund, 26 § 169
Partner, 26 § 184
Bad debts, interest on credit or refund of overpayment, 26 § 3771
Claims for credit, 26 § 3771
Repayment on account of renegotiation of war contracts, 26 § 3806
Shareholder of personal service corporation, 26 § 394
Inventory methods, 26 § 22
Mutual insurance companies, 26 § 207
Net operating loss credit, 26 § 26
Normal tax, 26 § 25
Optional tax,
Credits against gross income for dependents, 26 § 400
Victory tax, 26 § 466
Overpayments on adjustment of inventory, 26 § 22
Personal holding companies, 26 § 22
Bad debt, 26 § 22
Basic surtax credit, 26 § 27
Delinquency amount, 26 § 22
Dividend carry-over, dividends paid credit, 26 § 27
Election to have dividend considered deficiency dividend, 26 § 506
Net operating loss credit, 26 § 26
Prior tax, 26 § 22
Possessions of United States,
Excess profits tax, 26 § 131
Foreign tax, 26 § 131
War profits tax, 26 § 131
Public utilities, dividends paid on preferred stock, 26 § 26
Renegotiation of war contract, credit against repayment, 26 § 3806
Reserve and other policy liability credit defined, 26 §§ 202, 203
Resident alien, foreign tax credit, 26 § 131
Surtax, 26 § 25
Basic surtax credit, 26 §§ 27, 28
Regulated investment company, 26 § 362
Corporations improperly accumulating surplus, 26 §§ 27, 28, 102
Dividends on preferred stock by public utility, 26 § 26
Mutual insurance companies, 26 § 207
Victory tax, 26 § 466
Victory tax, 26 §§ 131, 322, 453, 454, 466
Credits against net income,
Alimony, etc., paid to wife, 26 § 25
Amortizable bond premium, 26 §§ 25, 125
Corporations, 26 § 26
Estate, trust, etc., 26 § 163
Participant in common trust fund, 26 § 169
Partner, 26 § 184

INCOME TAX—Continued

Credits against net income—Continued
Death of taxpayer, 26 § 43
Dependents, 26 § 25
Foreign insurance companies, 26 § 204
Husband defined, 26 § 3797
Interest,
Bonds partially tax exempt,
Adjustment, 26 § 125
Common trust fund, 26 § 169
Partner, 26 § 184
Partially tax exempt,
Adjustment, 26 § 125
Common trust fund, 26 § 169
Partner, 26 § 184
Shareholder of personal service corporation, 26 § 394
Reduction by amount of amortizable bond premium, 26 §§ 125, 184
Shareholder of personal service corporation, 26 § 394
Life insurance companies, 26 § 201
Nonresident alien, 26 § 214
Normal tax, 26 § 25
Partnership, partially tax exempt interest, 26 § 184
Shareholder of personal service corporation, 26 § 394
Surtax, 26 §§ 15, 25
Trusts, 26 § 163
Wife defined, 26 § 3797
Credits against tax,
Death of taxpayer, 26 § 126
Decedent's estate, 26 § 126
Foreign tax credits, optional tax, credit disallowed, 26 § 403
Tax withheld at source, optional tax, credit disallowed, 26 § 403
Victory tax, 26 §§ 131, 322, 453, 454, 456
Death of taxpayer,
Accrual method of accounting,
Computation of net income, 26 § 42
Deductions and credits, 26 § 43
Credits against
Net income, 26 § 43
Tax, 26 § 126
Deductions, 26 §§ 43, 126
Gross income, 26 § 126
Net income, 26 §§ 42, 43
Debentures,
Affiliated corporations, deductions, 26 § 23
Banks, capital gains and losses, 26 § 117
Debt,
Non-business debt,
Deduction, 26 § 23
Defined, 26 § 23
Worthless debt,
Deduction, 26 § 204
Limitation as to claim for credit or refund, 26 § 322
Decedent's estate,
Credits against tax, 26 § 126
Estate tax, deduction for, 26 § 126

INCOME TAX—Continued

Decedent's estate—Continued
Gross income, 26 § 126
Net value for estate tax purposes, 26 § 126
Deductions,
Accident insurance premiums, 26 § 23
Accrual method of accounting, death of taxpayer, 26 § 43
Alimony, 26 § 23
Alteration of cooperative apartment building, 26 § 23
Amortizable bond premium, 26 §§ 23, 125
Adjusted basis for determining gain or loss, 26 § 113
Credit of partner, 26 § 184
Credits of estate, trust, etc., 26 § 163
Participant in common trust fund, 26 § 169
Victory tax, 26 § 451
Bad debts, 26 §§ 22, 23, 204
Bonds,
Affiliated corporations, 26 § 23
Premium, 26 § 23
Capital loss, 26 § 23
Carrying charges chargeable to capital account, 26 § 24
Charges chargeable to capital account, 26 § 24
Contracts with government, deductions from renegotiation, 26 § 3806
Contributions, 26 § 23
Victory tax, 26 § 451
Cooperative apartment corporations, payments to, 26 § 23
Death of taxpayer, 26 §§ 43, 126
Decedent's estate, 26 § 126
Delinquency amount, personal holding companies, 26 § 22
Dental expenses, 26 § 23
Depreciation, 26 § 23
Distributable income, 26 § 162
Double deductions,
Life insurance company, 26 § 201
Mutual insurance companies, 26 § 207
Employees' trust or annuity plan, 26 § 23
Endowment contract, deductions for single premium contract, 26 § 24
Estate tax, 26 §§ 126, 162
Excess profits tax, 26 §§ 23, 122
Corporations improperly accumulating surplus, 26 § 102
Evidences of obligations of affiliated corporations, 26 § 23
Excess profits and war-profits taxes, 26 §§ 23, 711
Exhaustion, 26 § 23
Expenses, 26 §§ 23, 24
Investment expenses, 26 § 201
Real estate expenses, 26 §§ 201, 207
Fiduciaries, deduction of income to be distributed currently, 26 § 162
Foreign mutual insurance companies, 26 § 207
Foreign resident, 26 § 116
Foreign taxes, 26 § 23
Health insurance premiums, 26 § 23
Holding company, 26 § 372

INCOME TAX—Continued

Deductions—Continued
Husband defined, 26 § 3797
Income from sources within possessions of United States, 26 § 251
Income to be distributed currently, 26 § 162
Insurance companies, 26 § 204
Life insurance companies, 26 § 201
Mutual insurance companies, 26 § 207
Interest, 26 § 24
Amortizable bond premium, 26 § 125
Cooperative apartment corporation stockholder, 26 § 23
Death of taxpayer, 26 § 126
Mutual insurance company, 26 § 207
Investment expenses, 26 § 201
Life insurance companies, 26 § 201
Life tenant, amortization deduction, 26 § 124
Limitation of claim for credit or refund, 26 § 322
Medical expenses, 26 § 23
Mutual insurance companies, 26 § 207
Net operating loss deduction, 26 § 122
Affiliated companies, 26 § 141
Interest on overpayment, 26 § 3771
Regulated investment companies, 26 § 362
Victory tax deduction, 26 § 451
Non-business debt, 26 § 23
Non-trade or non-business expenses, 26 § 23
Notes, affiliated corporations, 26 § 23
Obsolescence, 26 § 23
Mutual insurance companies, 26 § 207
Pension trust,
Payments, 26 § 23
Victory tax net income, 26 § 23
Personal holding companies, 26 § 22
Possessions of United States,
Corporate contributions, 26 § 23
Excess profits tax, 26 § 23
War profits tax, 26 § 23
Profit sharing plan for employees, deduction of contributions, 26 § 23
Real estate expenses, 26 § 201
Mutual insurance companies, 26 § 207
Registered securities of affiliated corporations, 26 § 23
Rehabilitation of cooperative apartment building, deduction of payments, 26 § 23
Remaindermen, amortization deduction, 26 § 124
Renegotiation of war contract, 26 § 3806
Rental value of real estate, deduction by mutual insurance company, 26 § 207
Retail sales tax, 26 § 23
Sales tax, 26 § 23
Securities,
Affiliated corporations, 26 § 23
Worthless securities, 26 § 23
Single premium life insurance or endowment contract, 26 § 24
Stock losses, 26 § 23
Support of children, deduction of payments from gross income, 26 § 23
Taxes,
Charge to capital account, 26 § 24

INCOME TAX—Continued

Deductions—Continued
Taxes—Continued
Cooperative apartment corporation stockholder, 26 § 23
Death of taxpayer, 26 § 126
Excess profits and war-profits taxes, 26 §§ 23, 711
Foreign taxes, 26 § 23
Sales tax, 26 § 23
Victory tax, 26 § 451
Withholding deduction, 26 § 466
War profits tax, 26 § 23
Territories, deduction of corporate contributions, 26 § 23
Unconstitutional federal taxes recovered, 26 § 128
Victory tax, 26 § 451
Withholding deduction, 26 § 466
War losses, 26 § 127
War-profits tax, 26 § 23
Wash sales, losses not allowed for deduction, 26 § 115
Wear and tear, 26 § 23
Mutual insurance companies, 26 § 207
Wife defined, 26 § 3797
Worthless debts, 26 §§ 23, 204
Deficiency,
Adjustment of net income on inventory replacement, 26 § 22
Notice,
Adjustment of net income and tax, 26 § 22
Suspension of limitations, 26 § 141
Time, 26 § 272
Personal holding companies, election to have certain dividend considered deficiency dividend, 26 § 506
Taxable year, deficiency dividend, 26 § 506
Deficiency assessments,
Notice to taxpayer, 26 § 272
Unconstitutional federal taxes, recovery, 26 § 128
Definitions,
Adjusted corporation surtax net income, 26 § 203
Adjusted normal-tax net income, 26 § 202
Adjusted reserves, 26 § 201
Adjustment for certain reserves, 26 § 202
Affiliated, 26 § 23
Affiliated group, 26 § 141
Amount of obligations of the United States, 26 § 453
Artistic work or invention, 26 § 107
Bad debt, 26 § 22
Bond, 26 § 125
Capital assets, 26 § 117
Capital gain dividend, 26 § 362
Controlled group, 26 § 361
Controls, 26 § 361
Cooperative apartment corporation, 26 § 23
Corporation surtax net income, 26 § 15
Date of cessation of hostilities in present war, 26 § 475
Delinquency amount, 26 § 22

INCOME TAX—Continued

Definitions—Continued
Dependents, 26 § 401
Dividends to policy holders, 26 § 207
Employee, 26 § 465
Employer, 26 § 465
Estate tax, 26 § 126
Excess Profits Tax Act, 26 § 734 (a) (2)
Excessive profits, 26 § 3806
Gross income, 26 § 251
Life insurance company, 26 § 201
Gross investment income, 26 § 207
Holding companies, 26 § 373
Husband, 26 § 3797
Includible corporation, 26 § 141
Interest paid, 26 § 201
Involuntary liquidation, 26 § 22
Life insurance company, 26 § 201
Life insurance reserves, 26 § 201
Long-term capital loss, 26 § 117
Married person, 26 § 401
Medical care, 26 § 23
Net capital gain, 26 § 117
Net capital loss, 26 § 117
Net income, 26 §§ 102, 201, 207, 451, 475
Net operating loss, 26 §§ 26, 122
Net premiums, 26 § 207
Non-business debt, 26 § 23
Normal-tax net income, 26 § 13
Obligations of the United States, 26 § 453
Owned by taxpayer, 26 § 453
Paid or declared, 26 §§ 204, 207
Pay-roll period, 26 § 465
Preceding taxable years, 26 § 122
Preferred stock, 26 § 26
Prior tax, 26 § 22
Property used in trade or business, 26 § 117
Public utility, 26 § 26
Recovery exclusion, 26 § 22
Regulated investment company, 26 § 361
Renegotiation, 26 § 3806
Reserve and other policy liability credit, 26 §§ 202, 203
Reserve earnings rate, 26 § 201
Reserve for deferred dividends, 26 § 201
Section 102 net income, 26 § 102
Securities, 26 § 23
Short-term capital gain, 26 § 117
Short-term capital loss, 26 § 117
Stock bonus or profit-sharing trust, 26 § 23
Subcontract, 26 § 3806
Supplement Q surtax net income, 26 § 363
Supplement S net income, 26 § 393
Tax imposed, 26 § 26
Taxable year, 26 § 48
Tenant-stockholder, 26 § 23
Total reserve, 26 § 201
Transfer, 26 § 126
Unearned premium, 26 § 204
Value, 26 § 361
Victory tax net income, 26 §§ 451, 475
Wages, 26 § 465
Western Hemisphere Trade Corporation, 26 § 109
Wife, 26 § 3797

INCOME TAX—Continued

Definitions—Continued
Withholding agent, 26 § 465
Delinquency amount,
Defined, 26 § 22
Personal holding companies, deduction or credit, 26 § 22
Dental expenses, deduction, 26 § 23
Destruction of property,
Capital gains or losses, 26 § 117
Consolidated returns, 26 § 141
War losses, 26 § 127
Devises,
Exclusion from gross income, 26 § 22
Exemption, 26 § 22
Gross income, 26 § 126
Discrimination, plan for benefit of employees, 26 § 165
Distributable income,
Credits, 26 § 162
Deductions, 26 § 162
Defined, 26 § 162
Distributions by corporations, 26 § 115
District of Columbia, deduction of corporate contributions, 26 § 23
Divorce,
Alimony, etc., credits against net income, 26 § 25
Credits of alimony, etc., against net income, 26 § 25
Deductions of alimony, etc., from gross income, 26 § 23
Husband defined, 26 § 3797
Inclusion of alimony, etc., in gross income, 26 § 22
Income from estate or trust for wife as gross income, 26 § 171
Installment payments under divorce decree, etc., 26 § 22
Wife defined, 26 § 3797
Double deductions,
Life insurance company, 26 § 201
Mutual insurance companies, 26 § 207
Double rate, citizens' corporations of certain foreign country, 26 § 203
Earned income, foreign residents, exclusion, 26 § 116
Election
Amortization deduction, 26 § 190
Application of provision as to involuntary liquidation, 26 § 22
Commodity credit loans, 26 § 123
Deduction of unconstitutional federal taxes recovered, 26 § 218
Executor, adjusted basis for determining gain or loss, 26 § 113
Non-interest bearing obligations issued at discount, 26 § 42
Optional tax, income of $3,000 or less, 26 § 402
Personal holding company to have dividend considered deficiency dividend, 26 § 506
Regulated investment company, 26 § 361
Taxable and partially taxable bonds, 26 § 125
Common trust fund, 26 § 169
Partner, 26 § 184
War losses, 26 § 127

INCOME TAX—Continued

Elective inventory method, computation of income, 26 § 22
Emergency facility, amortization deduction, 26 §§ 124, 172, 190
Employees,
Annuities, exclusion of contributions from gross income, 26 § 22
Annuity plans,
Deduction of contributions, 26 § 23
Exemption, 26 § 165
Defined, 26 § 465
Exemptions,
Annuity plans or trusts, 26 § 165
Foreign government employees, compensation, 26 § 116
Pension for employees, 26 § 165
Philippine commonwealth, compensation of employees, 26 § 116
Profit-sharing plan for employees, 26 § 165
Stock bonus for employees, 26 § 165
Trusts for employees, 26 § 165
Extension of time for statements to be furnished employee, 26 § 469
Plan for benefits, 26 § 165
Profit sharing plan,
Deduction of contributions, 26 § 23
Exemptions, 26 § 165
Stock bonus,
Deduction of contributions for benefit of employees, 26 § 23
Exemption of trust for benefit of employees, 26 § 165
Trusts contributions,
Deduction of contributions, 26 § 23
Exemption, 26 § 165
Victory tax, 26 § 465
Employer,
Defined, 26 § 465
Statements required of, 26 §§ 469, 470
Endowment contracts,
Deductions for single premium contract, 26 § 24
Gross income, 26 § 22
Enemy countries, war losses, 26 § 127
Estates,
Credits,
Against net income, 26 § 163
Amortizable bond premium, credits of estate and beneficiary, 26 § 163
Distributable income, 26 § 162
Deductions,
Amortization deduction, 26 § 172
Distributable income, 26 § 162
Income to be distributed currently, 26 § 162
Distributable income defined, 26 § 162
Divorce, income from estate for wife as gross income, 26 § 171
Foreign tax credit, 26 § 131
Net income, deduction, 26 § 162
Optional tax inapplicable, 26 § 404
Taxable year of beneficiary, etc., differing from that of estate, 26 § 164
Victory tax net income, 26 § 451

INCOME TAX—Continued

Evidences of indebtedness of affiliated corporations, deductions, 26 § 23
Excess profits credit computed under income credit, adjustments, 26 § 711
Excess profits net income for taxable year in base period, adjustment for income taxes, 26 § 711 (b) (1) (A)
Excess Profits Tax, this index
Excessive profits,
 Credit against profits eliminated by renegotiation, 26 § 3806
 Deductions and credits on repayment, 26 § 3806
 Defined, 26 § 3806
 Eliminated for prior taxable year, 26 § 3806
 Eliminated on renegotiation of contract, 26 § 3806
 Refund, excessive profits repaid on renegotiation of war contract for prior year, 26 § 3806
Excessive withholding of victory tax, credits, 26 § 322
Exchanges of property,
 Capital assets,
 Common trust fund, 26 § 169
 Gains or losses, 26 § 117
 Net operating loss deduction, 26 § 122
 Partners, 26 § 182
 Capital gains and losses, 26 § 117
 Insurance companies, 26 § 204
 Distributions in liquidation, 26 § 115
 Gains and losses, 26 § 117
 Amortizable bond premium, 26 §§ 113, 125
 Holding company in obedience to order of Securities and Exchange Commission, 26 §§ 113, 371, 372
 Insurance companies, 26 § 204
 Property used in trade or business, 26 § 117
 Railroad reorganization, 26 § 112
 Holding company in obedience to order of Securities and Exchange Commission, 26 §§ 113, 371, 372
 Involuntary conversion, determination of period property was held, 26 § 117
 Net operating loss deduction, 26 § 122
Exchanges of security or stock,
 Amortizable bond premium, 26 §§ 113, 125
 Holding companies in obedience to order of Securities and Exchange Commission, 26 § 113
Excise tax on transfers to avoid income tax, 26 §§ 1250–1253
Exemptions,
 Annuities, 26 § 22
 Bequests, 26 § 22
 Certificate of Secretary of State of grant of equivalent exemption by foreign government, 26 § 116
 Contributions, 26 § 125
 Credit,
 Adjusted excess profits net income, 26 § 26
 Interest,
 Amortizable bond premium, common trust fund, 26 § 169
 Bonds partially tax exempt, 26 §§ 125, 169, 184

INCOME TAX—Continued

Exemptions—Continued
 Credit—Continued
 Interest—Continued
 Partially tax exempt, 26 §§ 125, 169, 184, 394
 Shareholder of personal service corporation, 26 § 394
 Devises, 26 § 22
 Election as to taxable and partially taxable bonds, 26 §§ 125, 184
 Employees' annuity plans or trusts, 26 § 165
 Foreign government employees, compensation, 26 § 116
 Foreign resident, 26 § 116
 Gifts, etc., 26 § 22
 Gross income, 26 § 22
 Head of family, 26 § 25
 Inheritance, 26 § 22
 Interest,
 Bonds,
 Adjusted basis for determining gain or loss on amortizable bond premium, 26 § 113
 Credits for amortizable bond premium, common trust fund, 26 § 169
 Deduction of amortizable bond premium, 26 §§ 125, 184
 Partially tax exempt, amortizable bond premium, 26 §§ 125, 169, 184
 Credit of shareholder of personal service corporation, 26 § 394
 United States obligations, 26 § 25
 Interinsurers, 26 § 101
 Nonresident alien, 26 § 214
 Pension for employees, 26 § 165
 Personal exemption, 26 § 25
 Income from source within possessions of United States, 26 § 251
 Nonresident alien, 26 § 214
 Philippine commonwealth, compensation of employees, 26 § 116
 Profit-sharing plan for employees, 26 § 165
 Reciprocal exemption by foreign governments, etc., 26 § 116
 Reciprocal underwriters, 26 § 101
 Stock bonus for employees, 26 § 165
 Trusts for employees, 26 § 165
 Victory tax, 26 §§ 452, 465
Exhaustion,
 Deductions, 26 § 23
 Life insurance company, 26 § 201
Expenses,
 Investment expenses,
 Deductions, 26 § 201
 Life insurance companies, 26 § 201
 Net income of mutual insurance company, 26 § 207
 Non-trade or non-business expenses, deduction, 26 § 23
 Real estate expenses,
 Deductions, 26 § 201
 Mutual insurance company, 26 § 207
 Life insurance companies, 26 § 201

INCOME TAX—Continued

Expenses—Continued
Victory tax net income, 26 § 451
Extension of time
Soldiers and sailors, 50 App. § 573
Felony, willful misstatement, 26 § 145
Fiduciaries,
Deduction of income to be distributed currently, 26 § 162
Returns,
Joint fiduciaries, 26 §§ 142, 455
Victory tax, 26 § 455
Fines and penalties,
Returns,
Declaration of making under penalty of perjury, 26 § 51
Willful misstatement, 26 § 145
Victory tax, failure to furnish receipt, etc., 26 § 470
Foreign Insurance Companies, this index
Foreign personal holding companies,
Basic surtax credit, 26 § 27
Capital loss carry-over, 26 § 336
Distributions in liquidation, 26 § 115
Election as to taxable and partially taxable bonds, 26 § 125
Net income, 26 § 336
Net operating loss credit, 26 § 26
Foreign resident,
Deductions, 26 § 116
Earned income, 26 § 116
Exemptions, 26 § 116
Taxable year, 26 § 116
Foreign taxes,
Credit, 26 § 131
Adjusted excess profits net income, 26 § 26
Against tax, 26 § 31
Decedent, 26 § 126
Deductions, 26 § 23
Fractional part of year, returns, 26 § 47
Consolidated returns, 26 § 141
Taxable year defined, 26 § 48
Fractions of amount, compensation for period of thirty-six months or more, 26 § 107
Funeral benefit insurance company, 26 § 201
Gains or losses,
Amortizable bond premium, adjusted basis for determining, 26 § 113
Capital gain dividend defined, 26 § 362
Regulated investment companies, 26 § 362
Capital gains and losses,
Alternative taxes, 26 § 117
Bonds, banks, 26 § 117
Capital gain dividend,
Defined, 26 § 362
Regulated investment companies, 26 § 362
Carry-over,
Computation of section 102 net income, 26 § 102
Foreign personal holding companies, 26 § 336
Personal holding companies, 26 § 505
Common trust fund, 26 § 169

INCOME TAX—Continued

Gains or losses—Continued
Capital gains and losses—Continued
Condemnation, 26 § 117
Conversion, 26 § 117
Debentures, banks, 26 § 117
Destruction of property, 26 § 117
Exchange of property, 26 § 117
Insurance companies, 26 § 204
Insurance companies, 26 § 204
Mutual insurance company, 26 § 207
Interest coupons, 26 § 117
Long term capital gain or loss, 26 § 117
Long term capital loss defined, 26 § 117
Mutual insurance company, 26 § 207
Net capital gain defined, 26 § 117
Net capital loss,
Defined, 26 § 117
Insurance company, 26 § 204
Net income, 26 § 117
Net long term capital gain, regulated investment company, 26 § 362
Net operating loss deduction, 26 § 122
Net short term capital loss, regulated investment company, 26 § 362
Notes, banks, 26 § 117
Partners, 26 § 182
Partnership, 26 § 183
Registered securities, 26 § 117
Requisition of property, 26 § 117
Sales, 26 § 117
Insurance companies, capital losses, 26 § 204
Seizure, capital losses, 26 § 117
Short-term capital gain or loss, 26 § 117
Surtax on individuals, 26 § 12
Theft, capital losses, 26 § 117
Carry-back of loss,
Interest on overpayment, 26 § 3771
Net operating loss, 26 § 122
Disposition of obligations of United States, etc., 31 § 742a
Exchange of property or securities, 26 § 117
Amortizable bond premium, 26 §§ 113, 125
Holding company in obedience to order of Securities and Exchange Commission, 26 §§ 113, 371, 372
Insurance companies, 26 § 204
Property used in trade or business, 26 § 117
Railroad reorganization, 26 § 112
Failure to replace property, involuntary conversion, 26 § 112
Foreign personal holding companies, capital loss carry-over, 26 § 336
Improvements by lessee, 26 § 113
Involuntary conversion, 26 § 117
Long-term capital loss defined, 26 § 117
Net capital gain defined, 26 § 117
Net capital loss,
Defined, 26 § 117
Insurance company, 26 § 204
Net income, 26 § 117
Net long-term capital gain, regulated investment company, 26 § 362

INCOME TAX—Continued

Gains or losses—Continued
Net operating loss,
Credit, personal holding companies, 26 § 26
Deduction,
Affiliated companies, 26 § 141
Interest on overpayment, 26 § 3771
Regulated investment companies, 26 § 362
Definition, 26 §§ 26, 122
Victory tax deduction, 26 § 451
Net short-term capital loss, regulated investment companies, 26 § 362
Partners, 26 § 182
Partnership, 26 § 183
Personal holding companies, capital loss carryover, 26 § 505
Railroads,
Adjusted basis for determining, 26 § 113
Reorganizations, 26 § 112
Sales or exchange, 26 § 117
Bond, amortizable bond premium, 26 §§ 113, 125
Insurance companies, capital losses, 26 § 204
Property used in trade or business, 26 § 117
Railroad reorganization, non-recognition of loss, 26 § 112
Worthless securities, 26 § 23
Seizure,
Capital losses, 26 § 117
War losses, 26 § 127
Short-term capital gain defined, 26 § 117
Short-term capital loss defined, 26 § 117
Stock losses, deductions, 26 § 23
Trust for benefit of employees, 26 § 165
Victory tax deduction, 26 § 451
Victory tax net income, 26 § 451
War losses, 26 § 127
Consolidated returns, 26 § 141
Wash sales, 26 § 115
Worthless securities, 26 § 23
Good will, deduction of expenditures to promote, 26 § 23 (a) (3)
Government bonds and obligations,
Credits against victory tax, 26 § 453
Interest on, 26 § 25
Obligations of the United States defined, 26 § 453
Gross income,
Alimony, etc., 26 § 22
Deductions from gross income, 26 § 23
Amortizable bond premium, participant in common trust fund, deductions, 26 § 169
Annuities, 26 § 22
Artistic work or invention, 26 § 107
Bad debts, exclusion, 26 § 22
Bequests, 26 §§ 22, 126
Credits against gross income for dependents under optional tax, 26 § 400
Death of taxpayer, 26 § 126
Decedent's estate, 26 § 126
Defined, 26 § 251
Life insurance company, 26 § 201

INCOME TAX—Continued

Gross income—Continued
Delinquency amount, exclusion of recovery, 26 § 22
Devises, 26 §§ 22, 126
Divorce, income from estate or trust for wife, 26 § 171
Endowment contracts, 26 § 22
Foreign residents, 26 § 116
Gifts, exclusion from gross income, 26 § 22
Husband defined, 26 § 3797
Income from estate or trust for wife, 26 § 171
Inheritance, 26 §§ 22, 126
Insurance compensation for injuries or sickness, 26 § 22
Interest,
Non-interest-bearing obligations issued at discount, 26 § 42
Tax-free interest, exclusion, 26 § 22
Inventory of goods, exclusion, 26 § 22
Military service, exclusion of amounts received for injuries, 26 § 22
Naval personnel, additional allowances, exclusion, 26 § 22
Non-interest-bearing obligations issued at discount, increase in redemption price, 26 § 42
Pensions, exclusion, 26 § 22
Period in which items included, 26 § 42
Personal injuries award, exclusion, 26 § 22
Post-war refund of excess profits tax, 26 §§ 780, 781
Prior taxes, exclusion of recovery, 26 § 22
Railroads, bankruptcy, exclusion of income from discharge of indebtedness, 26 § 22
Sources without United States, 26 § 109
Support of children,
Deduction of payments from gross income, 26 § 23
Income from estate or trust as gross income, 26 § 171
Tax-free interest, exclusion, 26 § 22
Victory tax, 26 § 466
War losses, recoveries for property destroyed or seized, 26 § 127
Wife defined, 26 § 3797
Gross investment income defined, 26 § 207
Head of family,
Deduction of medical expenses, etc., 26 § 23
Exemption, 26 § 25
Non-resident alien, personal exemption, 26 § 214
Victory tax post-war credit or refund, 26 § 454
Health insurance,
Deduction of cost, 26 § 23
Noncancellable policies included in term life insurance, 26 § 201
Holding companies,
Amortization, 26 § 372
Deductions, 26 § 372
Definitions, 26 § 373
Exchange or sales, in obedience to order of securities and exchange commission, 26 §§ 113, 371, 372

INCOME TAX—Continued

Holding companies—Continued
Unadjusted basis for determining gain or loss, 26 § 113
Improvements by lessee, 26 § 22
Gain or loss, 26 § 113
Includible corporation defined, 26 § 141
Income from sources within United States or possessions of United States, 26 §§ 119, 251
Income to be distributed currently, deduction, 26 § 162
Inheritance,
Exclusion from gross income, 26 § 22
Exemption, 26 § 22
Gross income, 26 § 126
Installment payment,
Divorce decrees, etc., 26 § 22
Time of payment, 26 § 322
Insular possessions. Possessions of United States, post
Insurance, this index
Interest,
Amortizable bond premium, 26 §§ 113, 125
Credit of
Estate, trust, etc., 26 § 163
Participant in common trust fund, 26 § 169
Partner, 26 § 184
Deduction, 26 § 125
Gain or loss, 26 § 113
Bad debts, interest on credit or refund of overpayment, 26 § 3771
Claims for refund or credit, 26 § 3771
Cooperative apartment corporation stockholder deduction, 26 § 23
Credit,
Against net income,
Interest on bond, 26 §§ 125, 169, 184
Shareholder of personal service corporation, 26 § 394
Against repayment on account of renegotiation of war contracts, 26 § 3806
Amortizable bond premium,
Estate, trust, etc., 26 § 163
Participant in common trust fund, 26 § 169
Partner, 26 § 184
Bad debts, interest on credit or refund of overpayment, 26 § 3771
Claims for credit, 26 § 3771
Shareholder of personal service corporation, 26 § 394
Deductions, 26 § 24
Amortizable bond premium, 26 § 125
Cooperative apartment corporation stockholder, 26 § 23
Death of taxpayer, 26 § 126
Mutual insurance company, 26 § 207
Election as to taxable and partially taxable bonds, 26 §§ 125, 169
Partner, 26 § 184
Exemptions,
Credit of shareholder of personal service corporation, 26 § 394

INCOME TAX—Continued

Interest—Continued
Exemptions—Continued
Interest on bonds,
Adjusted basis for determining gain or loss on amortizable bond premium, 26 § 113
Credits for amortizable bond premium, common trust fund, 26 § 169
Deduction of amortizable bond premium, 26 §§ 125, 184
Partially exempt bond, amortizable bond premium, 26 §§ 125, 169, 184
Interest partially tax exempt, credit of shareholder of personal service corporation, 26 § 394
United States obligations, 26 § 25
Gross income,
Non-interest-bearing obligations issued at discount, 26 § 42
Tax-free interest, exclusion, 26 § 22
Limitations, interest on credit or refund of overpayment, 26 § 3771
Optional tax on individuals, 26 § 400
Short-term obligations issued on discount basis payable with interest, 26 § 42
Tax-free interest,
Gross income, exclusion, 26 § 22
Net income of mutual insurance company, 26 § 207
United States obligations, 26 § 25
Victory tax,
Deduction, 26 § 451
Liability of withholding agent, 26 § 466
Net income, 26 § 451
Post-war credit or refund, 26 § 454
Interest coupons, capital gains and losses, 26 § 117
Interest paid defined, 26 § 201
Interinsurers, 26 § 207
Exemption, 26 § 101
Interurban railroads, adjusted basis of determining gain or loss, 26 § 113
Invention, work covering period of thirty-six months or more, 26 § 107
Inventory,
Credits,
Inventory methods, 26 § 22
Over-payments on adjustment of inventory, 26 § 22
Exclusion from gross income, 26 § 22
Involuntary liquidation, decrease in inventory, 26 § 22
Last-in first-out inventory, 26 § 22
Replacement, 26 § 22
Investment companies,
Adjusted net income, 26 § 362
Bonds, 26 § 361
Consolidated returns, 26 § 141
Credit for adjusted excess profits net income, 26 § 26
Personal holding company as not including, 26 § 501
Regulated investment companies, 26 §§ 4, 14, 361, 362

INCOME TAX—Continued

Investment expenses,
Deductions, 26 § 201
Life insurance companies, 26 § 201
Net income of mutual insurance company, 26 § 207
Investment, war losses, 26 § 127
Involuntary conversion,
Capital gains or losses, 26 § 117
War losses, 26 § 127
Involuntary liquidation, 26 § 22
Jeopardy assessments,
Collection, 50 App. § 1013 note
War affecting, 26 § 3804
Joint fiduciaries, return, 26 §§ 142, 455
Joint returns, victory tax exemption, 26 § 452
Last-in first-out inventory, 26 § 22
Lessee's improvements,
Exclusion from gross income, 26 § 22
Gain or loss, 26 § 113
Life tenants, amortization deduction, 26 § 124
Limitations,
Allowance of post-war credit or refund, 26 § 454
Claim for refund, 26 § 322
Credit against tax, 26 § 453
Deductions limitation of claim for credit or refund, 26 § 322
Interest on credit or refund of overpayment, 26 § 3771
Notice, deficiency, suspension of limitations, 26 § 141
Post-war credit or refund, 26 § 454
Victory tax, 26 § 456
Liquidation, distributions by corporation, 26 § 115
Literary compositions, work covering period of thirty-six months or more, 26 § 107
Loan company, personal holding company as not including, 26 § 501
Long-term,
Capital loss defined, 26 § 117
Contracts, credit for adjusted excess profits net income, 26 § 26
Net long-term capital gain, regulated investment company, 26 § 362
Net short-term capital loss, regulated investment company, 26 § 362
Married person,
Additional allowance for military service, etc., 26 § 22
Defined, 26 § 401
Medical care defined, 26 § 23
Medical expenses, deduction, 26 § 23
Merchant Marine Act, contracts under, credit for adjusted excess profits net income, 26 § 26
Military service,
Additional allowances, exclusion from gross income, 26 § 22
Exclusion from gross income of amounts received for injuries, 26 § 22
Mining strategic minerals, credit for adjusted excess profits net income, 26 § 26
Musical compositions, work covering period of thirty-six months or more, 26 § 107

INCOME TAX—Continued

Naval personnel, additional allowances, exclusion from gross income, 26 § 22
Net capital gain defined, 26 § 117
Net capital loss
Defined, 26 § 117
Insurance company, 26 § 204
Net income,
Accrual method of accounting, death of taxpayer, computation of net income, 26 § 42
Adjusted corporation surtax net income defined, 26 § 203
Adjusted excess profits net income, credits, 26 § 26
Adjusted net income, regulated investment companies, 26 § 362
Adjusted normal tax net income,
Defined, 26 § 202
Life insurance companies, 26 § 202
Adjustment,
Involuntary liquidation, 26 § 22
Resulting tax, 26 § 22
Affiliated companies, consolidated returns, 26 § 141
Capital gains or losses, 26 § 117
Common trust fund, computation, 26 § 169
Corporation surtax net income, 26 § 15
Adjusted corporation surtax net income defined, 26 § 203
Credits for normal tax, 26 § 25
Death of taxpayer, 26 §§ 42, 43
Defined, 26 §§ 102, 201, 207, 451, 475
Dependents, credits against net income, 26 § 25
Depletion, victory tax net income, 26 § 451
Estate or trust, deduction, 26 § 162
Foreign personal holding company, 26 § 336
Insurance companies, 26 §§ 201, 204, 207
Involuntary liquidation, adjustment, 26 § 22
Mutual insurance company, 26 § 207
Normal tax net income,
Adjusted normal tax net income,
Defined, 26 § 202
Life insurance companies, 26 § 202
Defined, 26 § 13
Insurance companies, 26 § 204
Mutual insurance companies, 26 § 207
Personal holding companies, 26 § 505
Foreign personal holding companies, 26 § 336
Preferred stock,
Corporation surtax net income, 26 § 15
Redemption, undistributed subchapter A net income, 26 § 504
Refund, adjustment of net income and tax, 26 § 22
Regulated investment companies, 26 § 362
Sale or exchange of capital assets, gains or losses, 26 § 117
Section 102 net income defined, 26 § 102
Supplement Q net income, regulated investment companies, 26 § 362
Supplement S net income defined, 26 § 393

INCOME TAX—Continued

Net income—Continued
Surtax,
Adjusted corporation surtax net income defined, 26 § 203
Corporation surtax net income, 26 § 15
Credits against net income, 26 § 25
Insurance companies, 26 § 204
Western Hemisphere Trade Corporation, 26 § 15
Victory tax, 26 §§ 451, 475
Net long-term capital gain, regulated investment company, 26 § 362
Net operating loss,
Credit, 26 § 26
Personal holding companies, 26 § 26
Defined, 26 §§ 26, 122
Victory tax deduction, 26 § 451
Net premiums defined, 26 § 207
Net short-term capital loss, regulated investment companies, 26 § 362
Non-business debt,
Becoming worthless, deduction, 26 § 23
Deduction, 26 § 23
Defined, 26 § 23
Non-business expenses, deduction, 26 § 23
Non-interest-bearing obligations issued at discount, increase in redemption price, 26 § 42
Interest, gross income, 26 § 42
Non-residents, income from sources without United States, 26 § 116
Non-trade expenses, deduction, 26 § 23
Normal tax,
Credits against net income, 26 § 25
Individuals,
Alternative tax, 26 § 117
Rate, 26 § 11
Taxable year, 26 § 108
Interinsurers, 26 § 207
Mutual insurance companies, 26 § 207
Underwriters, 26 § 207
Victory tax limitation, 26 § 456
Normal tax net income,
Adjusted normal tax net income,
Defined, 26 § 202
Life insurance companies, 26 § 202
Defined, 26 § 13
Insurance companies, 26 § 204
Mutual insurance companies, 26 § 207
Notes,
Affiliated corporations, deductions, 26 § 23
Banks, capital gains and losses, 26 § 117
Notice,
Deficiency,
Adjustment of net income and tax, 26 § 22
Assessments, 26 § 272
Suspension of limitations, 26 § 141
Time, 26 § 272
Nurse corps, taxes of interned, missing or imprisoned nurses, 50 App. § 1013
Oath,
Fiduciary return, victory tax, 26 § 455

INCOME TAX—Continued

Oath—Continued
Victory tax,
Return, 26 § 455
Statements as to tax withheld, 26 § 468
Obligations of the United States,
Credits against tax, 26 § 453
Defined, 26 § 453
Interest on, 26 § 25
Obsolescence,
Deductions, 26 § 23
Mutual insurance companies, 26 § 207
Life insurance companies, 26 § 201
Optional tax,
Annuities, tax on individuals, 26 § 400
Credits,
Against gross income for dependents under optional tax, 26 § 400
Victory tax, 26 § 466
Dividends, optional tax on individuals, 26 § 400
Husband and wife,
Rates, 26 § 400
Separate returns, 26 § 401
Optional tax inapplicable, 26 § 404
Optional tax rate, 26 § 400
Individuals with certain gross income of $3,000 or less, 26 §§ 400–404
Interest, tax on individuals, 26 § 400
Salaries, 26 § 400
Separation of husband and wife, 26 § 401
Overpayment,
Credit against repayment on account of renegotiation of war contract, 26 § 3806
Found by board, 26 § 322
Interest, 26 § 3771
Victory tax, 26 § 466
Owned by taxpayer defined, 26 § 453
Paid or declared defined, 26 §§ 204, 207
Patents, work covering period of thirty-six months or more, 26 § 107
Payment,
China Trade Corporation, postponement of payment until termination of war, 26 § 3805
Interest paid defined, 26 § 201
Rehabilitation of cooperative apartment building, deduction of payments, 26 § 23
Short-term obligations issued on discount basis payable without interest, 26 § 42
Support of children, 26 § 22
Deduction of payment from gross income, 26 § 23
Victory tax,
Payment of tax by recipient of wages, 26 § 466
Payment on indebtedness, credit, 26 § 453
Presumption as to date of payment, 26 § 322
War postponing time of payment, 26 § 3804
Pay-roll period,
Deduction, 26 § 466
Defined, 26 § 465
Included and excluded wages, 26 § 466
Pension trust, victory tax net income, deduction, 26 § 451

INCOME TAX—Continued

Pensions,
Employees,
Deduction of contributions, 26 § 23
Exemption, 26 § 165
Exclusion from gross income, 26 § 22
Victory tax, 26 § 465
Perjury,
Declaration return made under penalty of perjury, 26 § 51
Willful misstatement in return, 26 § 145
Personal holding companies,
Alternative tax, 26 § 117
Bad debts, deduction or credit, 26 § 22
Basic surtax credit, 26 § 27
Capital loss carry-over, 26 § 505
Foreign personal holding companies, 26 § 336
Consent dividends, 26 § 28
Credit, 26 § 22
Basic surtax credit, 26 § 27
Dividend carry-over, dividends paid credit, 26 § 27
Election to have dividend considered deficiency dividend, 26 § 506
Net operating loss credit, 26 § 26
Deductions, 26 § 22
Delinquency amount, deduction or credit, 26 § 22
Dividends,
Carry-over, dividends paid credit, 26 § 27
Consent dividends, 26 § 28
Defined, 26 § 115
Election to have dividend considered deficiency dividend, 26 § 506
Reduction of adjusted basis of stock, 26 § 115
Net income computation on annual basis, 26 § 505
Foreign personal holding companies, 26 § 336
Preferred stock, redemption, computation of undistributed subchapter A net income, 26 § 504
Prior tax, deduction or credit, 26 § 22
Railroad companies affiliated, consolidated return, 26 § 501
Rate,
Deficiency dividend, 26 § 506
Tax, 26 § 500
Recovery exclusion from gross income, 26 § 22
Refund, election to have dividend considered deficiency dividend, 26 § 506
Personal injuries, exclusion of awards from gross income, 26 § 22
Philippines, exemption of compensation of employees, 26 § 116
Political subdivisions,
Deduction of corporate contributions to, 26 § 23
Short-term obligations issued at discount, 26 § 42
Possessions of United States,
Consolidated returns of corporations, 26 § 141

INCOME TAX—Continued

Possessions of United States—Continued
Credits,
Excess profits tax, 26 § 131
Foreign tax, 26 § 131
War profits tax, 26 § 131
Deductions,
Corporate contributions, 26 § 23
Excess profits tax, 26 § 23
War profits tax, 26 § 23
Excess profits tax,
Credits, 26 § 131
Deductions, 26 § 131
Foreign tax credit, 26 § 131
Notice of deficiency, 26 § 272
Short-term obligations issued at discount, 26 § 42
War profits tax,
Credits, 26 § 131
Deductions, 26 § 23
Post-war credit, 26 §§ 453, 454
Postal savings certificates, exclusion of tax-free interest from gross income, 26 § 22
Preceding taxable years defined, 26 § 122
Preferred stock,
Corporation surtax net income, 26 § 15
Credit for dividends paid by public utility, 26 § 26
Defined, 26 § 26
Redemption, undistributed subchapter A net income, 26 § 504
Premiums,
Amortizable bond premium, ante
Amortization,
Life insurance company premium, 26 § 201
Mutual insurance company, 26 § 207
Conversion, life insurance, victory tax credit for premiums, 26 § 453
Deduction,
Health insurance premiums, 26 § 23
Single premium life insurance or endowment contract, 26 § 24
Unamortized premium, exclusion of income from discharge of indebtedness, 26 § 22
Unearned premium defined, 26 § 204
Victory tax, insurance premium, credits against tax, 26 § 453
Prior tax, 26 § 22
Prisoner of war, 50 App. § 1013
Proclamation, termination of emergency period, amortization deduction, 26 § 124
Profit-sharing plan for employees,
Deduction of contributions, 26 § 23
Exemptions, 26 § 165
Property used in trade or business defined, 26 § 117
Public utility,
Defined, 26 § 26
Dividends on preferred stock,
Credit, 26 § 26
Surtax net income, 26 § 15
Railroads,
Affiliated group, consolidated return, 26 § 501

INCOME TAX—Continued

Railroads—Continued
Bankruptcy
Adjusted basis of determining gain or loss, 26 § 113
Exclusion from gross income of income from discharge of indebtedness, 26 § 22
Reorganization, non-recognition of loss, 26 § 112
Consolidated returns, railroad corporations, affiliated groups, 26 § 501
Exclusion from income of income from discharge of indebtedness, 26 § 22
Gain or loss, adjusted basis for determining, 26 § 113
Non-recognition of loss in reorganization, 26 § 112
Operating coal mines, effect of amendment of statutes, 42, note prec. § 301
Reorganization,
Adjusted basis of determining gain or loss, 26 § 113
Non-recognition of loss, 26 § 112
Rate,
Alternative rate, corporations, 26 § 13
Artistic work or invention, work of thirty-six months or more, 26 § 107
Citizens of certain foreign countries, 26 § 103
Compensation for services of thirty-six months or more, 26 § 107
Consolidated income and excess profits tax returns, 26 § 141
Corporation surtax net income, 26 § 15
Double rate, citizens' corporations of certain foreign country, 26 § 203
Foreign corporation, 26 § 231
Foreign life insurance company, 26 § 103
Individuals,
Nonresident alien individual, 26 § 211
Normal tax, 26 § 11
Optional tax on individual with certain gross income of $3,000 or less, 26 § 400
Surtax, 26 § 12 (b)
Life insurance companies, 26 § 201
Mutual insurance companies, 26 § 207
Personal holding companies, 26 § 500
Deficiency dividend, 26 § 506
Regulated investment companies, 26 § 362
Reserve earnings rate defined, 26 § 201
Victory tax, citizens of certain foreign countries, 26 § 103
Withholding tax at source, 26 § 143
Real property,
Capital assets, 26 § 117
Expenses,
Deductions, 26 § 201
Mutual insurance companies, 26 § 207
Life insurance companies, 26 § 201
Rental value,
Deduction by mutual insurance company, 26 § 207
Life insurance company, 26 § 201
Receipts, victory tax, 26 §§ 468, 469
Fraudulent receipt or failure to furnish, 26 § 470

INCOME TAX—Continued

Reciprocal,
Exemption grants by foreign government, etc., 26 § 116
Underwriters, exemption, 26 § 101
Records, victory tax, 26 § 468
Recovery exclusion defined, 26 § 22
Refund,
Adjustment of net income and tax, 26 § 22
Bad debts, interest on credit or refund of overpayment, 26 § 3771
Excessive profits repaid on renegotiation of war contract for prior year, 26 § 3806
Interest, claims for refund, 26 § 3771
Limitations,
Claim for refund, 26 § 322
Interest on credit or refund of overpayment, 26 § 3771
Personal holding company, election to have dividend considered deficiency dividend, 26 § 506
Post-war credit or refund, 26 §§ 453, 454
Returns for period of less than 12 months, 26 § 47
Victory tax, 26 §§ 322, 453, 454, 466
Registered securities,
Affiliated corporations, deductions, 26 § 23
Capital gains and losses, 26 § 117
Regulated investment companies, 26 §§ 4, 14, 361, 362
Rehabilitation of cooperative apartment building, deduction of payments, 26 § 23
Remaindermen, amortization deduction, 26 § 124
Renegotiation of war contracts, 26 § 3806
Rental value of real estate,
Deduction by mutual insurance company, 26 § 207
Life insurance companies, 26 § 201
Reorganization of railroad,
Adjusted basis of determining gain or loss, 26 § 113
Non-recognition of loss, 26 § 112
Replacement
Cost, inventory of involuntary liquidation, 26 § 22
Goods liquidated, 26 § 22
Reports, inventory methods, 26 § 22
Requisition of property, capital gains or losses, 26 § 117
Reserves,
Adjusted reserves defined, 26 § 201
Adjustment for certain reserves defined, 26 § 202
Life insurance reserves defined, 26 § 201
Reserve and other policy liability credit defined, 26 §§ 202, 203
Reserve earnings rate defined, 26 § 201
Reserve for deferred dividends defined, 26 § 201
Total reserve defined, 26 § 201
Resident alien, foreign tax credit, 26 § 131
Restoration of value of investments destroyed or seized, 26 § 127
Retirement annuities for employees, deduction of contributions, 26 § 23

INCOME TAX—Continued

Returns, 26 § 51
- Additional taxes, failure to file return in time, withholding agent, 26 § 470
- Annual basis, 26 §§ 47, 102, 393, 505
- China Trade Corporation, postponement of time for filing, 26 § 3805
- Declaration, 26 § 51
- Election as to application of provision for adjustment of net income and tax, 26 § 22
- Fiduciaries,
 - Joint fiduciaries, 26 §§ 142, 455
 - Victory tax, 26 § 455
- Fines and penalties,
 - Declaration of making under penalty of perjury, 26 § 51
 - Willful misstatement, 26 § 145
- Fractional part of year, 26 § 47
 - Consolidated returns, 26 § 141
 - Taxable year defined, 26 § 48
- Husband and wife,
 - Separate returns,
 - Optional tax, 26 § 401
 - Optional tax inapplicable, 26 § 404
 - Optional tax rate, 26 § 400
- Information returns, 26 § 147
- Joint returns, victory tax exemption, 26 § 452
- Limitation on claim for refund, 26 § 322
- Medical expenses, etc., deduction, 26 § 23
- Oath, fiduciaries, victory tax, 26 § 455
- Optional tax inapplicable, 26 § 404
- Pan-American Trade Corporation, 26 § 152
- Perjury,
 - Declaration return is made under penalty of perjury, 26 § 51
 - Willful misstatement in return, 26 § 145
- Railroad corporations, affiliated group, 26 § 501
- Refund, returns for period of less than 12 months, 26 § 47
- Separate returns,
 - Change in accounting period, 26 § 47
 - Medical expenses, etc., deduction, 26 § 23
 - Optional tax rate, 26 § 400
 - Personal exemption, 26 § 25
 - Spouses, 26 §§ 400, 401, 404
 - Victory tax, post-war credit or refund, 26 § 454
- Short period, 26 § 47
- Taxable year defined, 26 § 48
- Taxpayer not in existence for 12 months, 26 § 47
- Verification, 26 § 51
- Victory tax, 26 §§ 452, 454, 455, 468, 470
- War extending time for filing, 26 § 3804
- Willful misstatement, etc., 26 § 145
- Withholding agent, 26 § 468

Sales,
- Capital assets,
 - Common trust fund, 26 § 169
 - Gains or losses, 26 § 117
 - Net operating loss deduction, 26 § 122
 - Partners, 26 § 182
- Capital gains and losses, 26 § 117
 - Insurance companies, 26 § 204
- Distributions in liquidation, 26 § 115

INCOME TAX—Continued

Sales—Continued
- Gains or loss, 26 § 117
 - Bond, amortizable bond premium, 26 §§ 113, 125
 - Insurance companies, capital losses, 26 § 204
 - Property used in trade or business, 26 § 117
 - Railroad reorganization, non-recognition of loss, 26 § 112
 - Worthless securities, 26 § 23
- Holding company in obedience to order of securities and exchange commission, 26 §§ 371, 372
- Net operating loss deduction, 26 § 122
- Property used in trade or business, 26 § 117
- Railroad reorganization, non-recognition of loss, 26 § 112
- Securities,
 - Amortizable bond premium, 26 §§ 113, 125
 - Worthless securities, 26 § 23

Sales tax, deduction, 26 § 23
Section 102 net income defined, 26 § 102
Secretary of State, certificate of grant of equivalent exemption by foreign government, 26 § 116
Securities,
- Affiliated corporations, deductions, 26 § 23
- Deduction of securities becoming worthless, 26 § 23
- Defined, 26 § 23
- Holding period of securities acquired through exercise of rights, 26 § 117
- Nonresident alien, transaction, 26 § 211
- Registered securities,
 - Affiliated corporate deductions, 26 § 23
 - Capital gains and losses, 26 § 117
- Regulated investment company, 26 § 361
- Sale or exchange of securities,
 - Amortizable bond premium, 26 §§ 113, 125
 - Worthless securities, 26 § 23
- War losses, 26 § 127
- Worthless securities,
 - Interest on credit or refund of overpayment, 26 § 3771
 - Limitation of claim for credit or refund, 26 § 322
 - War losses, 26 § 127

Seizure,
- Capital losses, 26 § 117
- War losses, 26 § 127

Separate maintenance, income from estate or trust for wife as gross income, 26 § 171
Separate returns,
- Change in accounting period, 26 § 47
- Medical expenses, etc., deduction, 26 § 23
- Optional tax rate, 26 § 400
- Personal exemption, 26 § 25
- Spouses, 26 §§ 400, 401, 404
- Victory tax, post-war credit or refund, 26 § 454

Separation of husband and wife, optional tax, 26 § 401
Set-off, adjustment of net income and tax, 26 § 22
Short taxable year, 26 §§ 47, 48, 605
Short-term capital gain defined, 26 § 117
Short-term capital loss defined, 26 § 117

INCOME TAX—Continued

Short-term obligations issued on discount basis,
Accrual of discount, 26 § 42
Capital gain rule inapplicable, 26 § 117
Insular possessions and dependencies, 26 § 42
Political subdivisions, 26 § 42
States, 26 § 42
Territories, 26 § 42
United States, 26 § 42
Sickness,
Deduction of medical expenses, etc., 26 § 23
Exclusion from gross income of insurance compensation, 26 § 22
Single premium life insurance or endowment contract, deduction, 26 § 24
Soldiers' and sailors' civil relief, 50 App. § 574
Special classes,
Corporations,
Alternative tax, 26 § 117
Taxable year, 26 § 108
Statute of limitations,
Suspension of running,
Notice of deficiency, 26 § 141
Victory tax, post-war credit or refund, 26 § 454
Stock bonus,
Deduction of contributions for benefit of employees, 26 § 23
Exemption of trust for benefit of employees, 26 § 165
Stock bonus or profit-sharing trust defined, 26 § 23
Strategic mineral mining, credit for adjusted excess profits net income, 26 § 26
Street railroads, adjusted basis of determining gain or loss, 26 § 113
Subcontract with government, 26 § 3806
Subsidiary corporation, consolidated return of corporation formed to comply with foreign law, 26 § 141
Suburban railroads, adjusted basis of determining gain or loss, 26 § 113
Supplement Q net income, regulated investment companies, 26 § 362
Supplement Q surtax income, regulated investment companies, 26 § 362
Supplement S net income defined, 26 § 393
Supplement T taxpayer, 26 § 451
Post-war credit or refund, 26 § 454
Support of children,
Deduction of payments from gross income, 26 § 23
Income from estate or trust as gross income, 26 § 171
Payments, 26 § 22
Surtax,
Banks, 26 § 104
Capital gains and losses, surtax on individuals, 26 § 12
China Trade Act corporations, 26 § 261
Consolidated returns, 26 § 141
Corporation, 26 § 15
Corporation improperly accumulating surplus,
Bad debt, deduction or credit, 26 § 22
Basic credit, 26 §§ 27, 28

INCOME TAX—Continued

Surtax—Continued
Corporation improperly accumulating surplus—Continued
Delinquency amount, deduction or credit, 26 § 22
Prior tax, deduction or credit, 26 § 22
Recovery exclusion, 26 § 22
Corporation surtax net income, 26 § 15
Credits, 26 § 25
Against net income, 26 §§ 15, 25
Basic surtax credit, 26 §§ 27, 28
Regulated investment company, 26 § 362
Corporation surtax net income, 26 § 15
Corporations improperly accumulating surplus, 26 §§ 27, 28, 102
Dividends on preferred stock by public utility, 26 § 26
Mutual insurance companies, 26 § 207
Victory tax, 26 § 466
Domestic corporations deriving income from possessions of United States, 26 § 251
Domestic corporations deriving income from sources in United States, 26 § 251
Individuals,
Alternative tax, 26 § 117
Rates, 26 § 12 (b)
Taxable year, 26 § 108
Insurance companies, 26 § 204
Life insurance companies, 26 §§ 201, 203
Mutual insurance companies, 26 § 207
Interinsurers, 26 § 207
Life insurance companies, 26 §§ 201, 203
Mutual insurance companies, 26 § 207
Mutual investment companies, 26 § 363
Net income,
Adjusted surtax net income defined, 26 § 203
Corporation surtax net income, 26 § 15
Credits against net income, 26 §§ 15, 25
Insurance companies, 26 § 204
Preferred stock,
Dividends on preferred stock by public utility, credit, 26 § 26
Surtax net income of corporation, 26 § 15
Supplement Q surtax income, regulated investment companies, 26 § 362
Underwriters, 26 § 207
Victory tax limitation, 26 § 456
Western Hemisphere Trade Corporation, surtax net income, 26 § 15
Tax-free interest,
Gross income, exclusion, 26 § 22
Net income of mutual insurance company, 26 § 207
Tax imposed defined, 26 § 26
Taxable year,
Beginning in 1941 and ending after June 30, 1942, 26 § 108
Beneficiary, etc., differing from that of estate or trust, 26 § 164
Change in accounting period, 26 § 605
Commodity credit loan, 26 §§ 123, 223

INCOME TAX—Continued

Taxable year—Continued
Deficiency dividend, 26 § 506
Defined, 26 § 48
Foreign resident, 26 § 116
Net operating loss deduction, 26 § 122
Optional tax inapplicable, 26 § 404
Period less than twelve months, 26 § 605
Preceding taxable year defined, 26 § 122
Returns for period of less than 12 months, 26 § 47
Short taxable year, 26 §§ 47, 48, 605
Special classes of corporations, 26 § 108
Taxes,
Deductions,
Charge to capital account, 26 § 24
Cooperative apartment corporations, deductions by stockholder, 26 § 23
Death of taxpayer, 26 § 126
Excess profits and war-profits taxes, 26 §§ 23, 711
Foreign taxes, 26 § 23
Sales tax, 26 § 23
Victory tax, 26 § 451
Withholding deduction, 26 § 466
Foreign tax credit, 26 § 131
Victory tax net income, 26 § 451
Tenant-stockholder defined, 26 § 23
Theft, capital losses, 26 § 117
Time,
Claim for refund, 26 § 322
Extension of time for statements to be furnished employee, 26 § 469
Filing return, 26 § 322
Installment payment, time of payment, 26 § 322
Notice of deficiency, 26 § 272
War postponing time for payment, 26 § 3804
Total reserve defined, 26 § 201
Transfer defined, 26 § 126
Unamortized premium, exclusion of income from discharge of indebtedness, 26 § 22
Unconstitutional federal taxes, recovery, 26 § 128
Underwriters, 26 § 207
Unearned premium defined, 26 § 204
United States,
Amount of obligations of the United States defined, 26 § 453
Deduction of corporate contributions to, 26 § 23
Reciprocal grant of exemption to employee by foreign government, 26 § 116
Short-term obligations issued at discount, 26 § 42
Value defined, 26 § 361
Victory tax, 26 § 450
Additional penalty for failure to furnish receipt, etc., 26 § 470
Adjustment, 26 § 467
Agricultural labor, 26 § 465
Alimony, deduction, 26 § 451
Amortization, deduction, 26 § 451
Amount of obligations of the United States defined, 26 § 453
Bad debts, deduction, 26 § 451

INCOME TAX—Continued

Victory tax, 26 § 450—Continued
Capital assets, losses from sale or exchange as deduction, 26 § 451
Change of status of taxpayer, post-war credit or refund, 26 § 454
Classification of provisions of chapter as to income tax, 26 § 3
Collection, 26 §§ 466, 467
Common trust fund, computation of victory tax net income, 26 § 451
Common trust net income, 26 § 451
Contributions to charity, etc., deduction, 26 § 451
Credits,
Against tax, 26 §§ 322, 453, 454, 466
Conversion, life insurance, victory tax credit for premiums, 26 § 453
Excessive withholding, 26 § 322
Foreign tax credit, 26 § 131
Insurance premiums, 26 § 453
Tax withheld at source, 26 §§ 131, 466
Date of cessation of hostilities in present war,
Defined, 26 § 475
Expiration of tax, 26 § 476
Deductions, 26 § 451
Withholding deduction, 26 § 466
Dependents, post-war credit or refund, 26 § 454
Depletion, deduction, 26 § 451
Depreciation, deduction, 26 § 451
Domestic servants, 26 § 465
Employee defined, 26 § 465
Employer defined, 26 § 465
Estates, deductions, 26 § 451
Excessive withholding, credit against income tax, 26 § 322
Exemption, 26 §§ 452, 465
Expenses, deductions, 26 § 451
Expiration date, 26 § 476
Extension of time for statements to be furnished employee, 26 § 469
Fiduciary returns, 26 § 455
Fines or penalties, failure to furnish receipt etc., 26 § 470
Foreign corporations, wages of employees, 26 § 465
Foreign government's employee, 26 § 465
Foreign tax credit, 26 § 131
Gains or losses,
Deduction, 26 § 451
Net income, 26 § 451
Gross income, 26 § 466
Head of family, post-war credit or refund, 26 § 454
Husband and wife,
Exemption, 26 § 452
Post-war credit or refund, 26 § 454
Indebtedness, credits against tax, 26 § 453
Indemnification of withholding agent, 26 § 467
Interest,
Deduction, 26 § 451
Liability of withholding agent, 26 § 466
Post-war credit or refund, 26 § 454
Victory tax net income, 26 § 451

INCOME TAX—Continued

Victory tax, 26 § 450—Continued
Limitation,
Allowance of post-war credit or refund, 26 § 454
Credit against tax, 26 § 453
Post-war credit or refund, 26 § 454
Tax, 26 § 456
Losses, deduction, 26 § 451
Military or naval forces, 26 § 465
Minimum addition to tax for failure to file return, 26 § 470
Net income, 26 §§ 451, 475
Net operating loss deduction, 26 § 451
Nonresident alien,
Employees of nonresident alien, 26 § 465
Presumption as to date of payment, 26 § 322
Normal tax, limitation, 26 § 456
Oath,
Return, 26 § 455
Statements as to tax withheld, 26 § 468
Obligations of the United States,
Credits against tax, 26 § 453
Defined, 26 § 453
Overpayment, 26 § 466
Owned by taxpayer defined, 26 § 453
Partnership victory tax net income, 26 § 451
Pay-roll period,
Deduction, 26 § 466
Defined, 26 § 465
Included and excluded wages, 26 § 466
Payment of tax by recipient of wages, 26 § 466
Payment on indebtedness, credit, 26 § 453
Penalties for fraudulent receipt, etc., 26 § 470
Pension trusts, deduction, 26 § 451
Pensions, 26 § 465
Post-war credit or refund, 26 § 454
Limitation on credit against tax, 26 § 453
Presumption as to date of payment, 26 § 322
Rate of tax on citizens of certain foreign countries, 26 § 103
Receipts, 26 §§ 468, 469
Fraudulent receipt or failure to furnish, 26 § 470
Records, 26 § 468
Refunds, 26 §§ 322, 454, 466
Post-war credit or refund, 26 §§ 453, 454
Retired pay, 26 § 465
Returns, 26 §§ 455, 468
Failure of withholding agent to file, 26 § 470
Fiduciary, 26 § 455
Joint returns,
Exemption, 26 § 452
Post-war credit or refund, 26 § 454
Separate returns, post-war credit or refund, 26 § 454
Statements required of employer, 26 § 469
Penalty for failure to furnish, 26 § 470
Statute of limitations, post-war credit or refund, 26 § 454
Supplement T taxpayer, 26 § 451
Post-war credit or refund, 26 § 454
Taxes, deduction, 26 § 451
Trusts, deductions, 26 § 451

INCOME TAX—Continued

Victory tax, 26 § 450—Continued
Wages,
Defined, 26 § 465
Included and excluded wages, 26 § 466
Withholding agent, 26 § 467
Defined, 26 § 465
Failure to file return, 26 § 470
Payment, 26 § 468
Re-collection of tax from, 26 § 466
Return, 26 § 468
Withholding at source, 26 §§ 131, 466
Withholding deduction, 26 § 466
Without the United States, wages for services, 26 § 465
Wages,
Defined, 26 § 465
Included and excluded wages, 26 § 466
Waiver,
Claim for refund, 26 § 322
War,
China Trade Corporation, postponement of payment until termination of war, 26 § 3805
Corporate contributions for use outside United States, 26 § 23
Date of cessation of hostilities in present war,
Defined, 26 § 475
Expiration of tax, 26 § 476
Deductions and credits arising from renegotiation of war contract, 26 § 3806
Extension of time for performing certain acts, 26 § 3804
Jeopardy assessments as affected by war, 26 § 3804
Losses, 26 § 127
Consolidated returns, 26 § 141
Postponement of time for filing return or payment of tax by China Trade Corporation, 26 § 3805
Prisoner of war, 50 App. § 1013
Renegotiation of war contracts, 26 § 3806
Wash sales, losses not allowed for deduction, 26 § 115
Wear and tear,
Deductions, 26 § 23
Mutual insurance companies, 26 § 207
Life insurance companies, 26 § 201
Western Hemisphere Trade Corporation,
Defined, 26 § 109
Surtax net income, 26 § 15
Withholding agent, 26 § 467
Defined, 26 § 465
Failure to file return, 26 § 470
Payment, 26 § 468
Re-collection of tax from, 26 § 466
Return, 26 § 468
Withholding tax at source. Victory tax, generally, ante
Worthless debts,
Deduction, 26 § 204
Limitation as to claim for credit or refund, 26 § 322
Worthless securities,
Interest on credit or refund of overpayment, 26 § 3771

INCOME TAX—Continued

Worthless securities—Continued
Limitation of claim for credit or refund, 26 § 322
War losses, 26 § 127

INCONSISTENT POSITION

Excess profits tax, adjustment in case of position inconsistent with prior income tax liability, 26 § 734

INCONTESTABLE CONTRACT

Contract of War Housing Insurance, 12 § 1738

INDEBTEDNESS

Defined, 26 § 783

INDEMNITY

Maritime Commission furnishing insurance, 46 § 1128c

INDEMNITY BONDS

Revenue stamps, 26 § 1804

INDEPENDENCE DAY

Display of flag, 36 § 174

INDIAN LANDS

Deeds to United States in trust, 25 §§ 465a, 465b
Homestead, disposition on dying intestate without heirs, 25 §§ 373b, 373c
Irrigation,
Apportionment of costs, 25 § 387
Oroville-Tonasket irrigation district, relief to owners of land, 25 § 389 note
Leases, death of Indian intestate without heirs, 25 §§ 373a–373c
Restriction on alienation, disposition on dying intestate without heirs, 25 §§ 373a–373c
Tribal lands, escheat of estates of those dying intestate without heirs, 25 §§ 373a–373c
Trust estates, disposition of estate of Indian dying intestate without heirs, 25 § 373a

INDIAN RESERVATIONS

Fires, setting or failing to extinguish, 18 §§ 106, 107
Klamath River Reservation, trust reimposed on lands allotted to Indians, 25 § 348a
Tick eradication on Seminole Reservation, 7 prec. § 141 note
Yakima Reservation, elimination of lands from irrigation project, 25 § 389 note

INDIANS

Allowance in traveling in organization work, 25 § 481
Associations or corporate groups, loans, 25 § 470a
Corporations, organizing Indian chartered corporations, 25 § 481
Deeds from Indians to United States, 25 §§ 465a, 465b
Dental service, fees collected, 25 § 562
Education, advancements to worthy youth, 25 § 303
Escheat of estates of those dying intestate without heirs, 25 §§ 373a–373c
Hospital services, fees collected, 25 § 562

INDIANS—Continued

Klamath Indians, deed of land to United States in trust, 25 §§ 465a, 465b
Medical services, fees collected, 25 § 562
Needy Indians, trust in lands of those dying intestate without heirs, 25 § 373b
Revolving fund for loans to Indian chartered corporations, 25 § 470a
Tribal organizations, expenses, 25 § 481
Trust estates, disposition of estates of Indians dying intestate without heirs, 25 § 373a
Trusts, land conveyed by Indians to United States in trust, 25 §§ 465a, 465b

INDICTMENTS AND INFORMATIONS

Opium Poppy Control Act, 21 § 188m

INDOOR BASEBALL EQUIPMENT

Manufacturers' excise tax, 26 § 3406

INDUSTRIAL ALCOHOL

Exemption of imported alcohol from tax, 26 § 3125
Importation, 26 § 3125
Withdrawal from customs custody, 26 § 3125
Bonded warehouses, transfer of spirits to for redistillation without payment of tax, 26 § 2883 (e)

INFLATION

See EMERGENCY PRICE CONTROL, generally, this index

INFORMATION

Collection of Information, etc., generally, this index
Emergency price control, unlawful for government officer or employee to give information obtained under Act, 50 App. § 904
Inspections and investigations in coal mines to obtain information. Coal Mines, this index

INGALLS SHIPBUILDING CORPORATION

Tennessee Valley Authority, conveyance of real property to, 16 § 831c

INHERITANCE

Income tax, exclusion from gross income, 26 § 22

INJUNCTIONS

Freight forwarders,
Enforce laws, orders, rules, etc., 49 § 1017
Violation of law or orders of Interstate Commerce Commission, 49 § 1011
Preliminary or interlocutory injunctions, three judge court, power of single judge, 28 § 792
Three judge court, powers of single judge, 28 § 792

INK

Government Printing Office may furnish to other departments, 44 § 62

INNER TUBES

Floor stocks tax, 26 § 3400

IN PERPETUAM REI MEMORIAM

Depositions, 28 § 644

INSANE PERSONS

Foreign service personnel, admission to Saint Elizabeths Hospital, 24 § 191a
Stamp tax on transfer,
- Bonds, etc., between incompetent and committee, 26 § 3481
- Stock certificate between committee and insane person, 26 § 1802

INSECTS

Inspection and disinfection of vehicles entering from Mexico, 7 § 149

INSIGNIA

Civilian defense, unlawful to wear insignia prescribed by Director, 50 App. § 742
Coast Guard Auxiliary or Reserve members, 14 § 352
Flag, 36 § 176
Jewelry tax, exemption of military insignia, 26 § 2400

INSPECTION

Bureau of Mines, this index
Cars entering from Mexico, 7 § 149
Defense articles for another government, 22 § 412
Defense contractor's plants and books, departments and agencies for, 50 App. § 643 note, Ex. Ord. No. 9127
Extra compensation of inspectors in charge and radio inspectors of Communications Commission, 47 § 154 (f) (2)
Fees for inspection, sea food, 21 § 372a
Freight forwarders, 49 § 1012
Health and safety conditions, etc., in coal mines. Coal Mines, this index
Livestock brands by stockyards, fee for, 7 § 217a
Registration statement of foreign propagandists or political parties, 22 § 616
Sea food, 21 § 372a
Vehicles entering from Mexico, 7 § 149
Vessels,
- National emergency, documented vessels acquired by Maritime Commission, 46, note prec. § 1101
- Virgin Islands, inspection laws made applicable by executive order, 48 § 1405c note, Ex. Ord. No. 9170
- Waiver of inspection laws, 50 App. § 635
- War, waiver of compliance with inspection laws, 46 § 1 note, Ex. Ord. No. 8976

War contractors' plants, 50 App. §§ 643–643c

INSPECTORS

Appointment of coal mine inspectors, 30 § 4n
Buildings owned or occupied by United States in foreign countries, 5 § 274; 10 § 541; 34 § 448a
Detailing coal mine inspectors to inspection and investigation of mines, 30 § 4n

INSTALLMENTS

Excess profits tax, relief, 26 § 736

INSTALLMENTS—Continued

Income tax, payments under divorce decree, etc., 26 § 22
Soldiers' and sailors' civil relief, obligation, 50 App. § 590

INSULAR POSSESSIONS AND DEPENDENCIES

Checks against funds of United States, restrictions on delivery, 31 § 123
Excess profits tax, deductions against income tax, 26 § 23
Extension of National Defense Act, 50 App. § 702
Longshoremen's and Harbor Workers' Compensation Act, application at military bases, etc., 42 §§ 1651–1654
Narcotics, shipping, etc., by unlicensed person, prohibited, 21 § 188d
Opium Poppy Control Act, application, 21 § 188k
Taxes,
- Credits against income tax, 26 § 131
- Deductions against income tax, 26 § 23
- Soldiers' and sailors' civil relief, 50 App. § 574
- Victory tax on wages of employee, 26 § 465
- War profits tax, deductions against income tax, 26 § 23

Veterans, death of, transportation expenses, 38 ch. 12, note; Ex. Ord. No. 6232
War-Risk Hazards Compensation Act, generally, this index

INSULIN

Certification of drugs containing, 21 § 356
Misbranding, 21 § 352 (k)
Release of batch of drugs containing, 21 § 356
Standards, regulations prescribing, 21 § 356
Tests and methods of assay, 21 § 356

INSURANCE

Check Forgery Insurance Fund, generally, this index
Defense public works, 42 § 1544
Distilled liquors affecting recovery of tax allowance or refund for loss or destruction, 26 § 2901 (d)
Enlisted men detailed as aviation students, 10 § 298a–1
Freight forwarders, 49 § 1003
Government life insurance to aviation cadets, 10 § 308a
Income tax,
- Accident insurance,
 - Deduction of cost, 26 § 23
 - Noncancellable policies included in term life insurance, 26 § 201
- Conversion, life insurance, victory tax credit for premiums, 26 § 453
- Exclusion from gross income of compensation for injuries or sickness, 26 § 22
- Health insurance,
 - Deduction of premiums, 26 § 23
 - Noncancellable policies included in term life insurance, 26 § 201
- Single premium life insurance or endowment contract, deduction, 26 § 24

Military cadets engaged in flight training, 10 § 1151

INSURANCE—Continued

Saint Elizabeths Hospital, duty to insure property received as gift, 24 § 184
Soldiers' and sailors' civil relief, 50 App. §§ 540–548
 Policy assigned as security, 50 App. § 535
War Housing Insurance, generally, this index

INSURANCE COMPANIES

Excess Profits Tax, this index
Foreign Insurance Companies, this index
Income tax, 26 § 204
 Agency balances, deduction of debts, 26 § 204
 Abnormal losses, 26 § 204
 Alternative tax, 26 § 117
 Bills receivable, deduction of debts, 26 § 204
 Burial benefit insurance company, 26 § 201
 Capital gains or losses, 26 § 204
 Mutual insurance company, 26 § 207
 Consolidated returns, 26 § 141
 Credits, 26 § 204
 Deductions, 26 §§ 201, 204, 207
 Dividends, capital losses, 26 § 204
 Foreign insurance companies, 26 § 204
 Life insurance companies, 26 § 201
 Mutual insurance companies, 26 § 207
 Mutual marine insurance company, 26 § 204
 Funeral benefit insurance company, 26 § 201
 Interinsurers, 26 § 207
 Exemptions, 26 § 101
 Life insurance reserves defined, 26 § 201
 Net income defined,
 Life insurance companies, 26 § 201
 Mutual insurance company, 26 § 207
 Normal tax net income, 26 § 204
 Paid or declared defined, 26 § 204
 Surtax net income, 26 § 204
 Taxable year, 26 § 108
 Unearned premium defined, 26 § 204
 Worthless debts, limitation of claim for credit or refund, 26 § 322
Stamp tax on transfer,
 Bonds, etc., to officer taking over assets, 26 § 3481
 Stock certificate to officer taking over assets, 26 § 1802

INSURED

Defined, 50 App. § 540

INSURED BANKS

Foreign accounts, 12 § 632
Property received from or for account of foreign state or central bank, 12 § 632

INSURER

Defined, 50 App. § 540

INTER-AMERICAN AFFAIRS

Contracts by coordinator for use of radio stations, etc., 31 § 665 note

INTER-AMERICAN COFFEE AGREEMENT

Allocations of quota for countries not participating, 19 § 1356

INTER-AMERICAN COFFEE AGREEMENT—Continued

Entry of coffee for consumption, 19 § 1355
 Compliance with regulations as condition to entry, 19 § 1356
Rules and regulations to carry out provisions, etc., 19 § 1356

INTER-AMERICAN STATISTICAL INSTITUTE

Appropriation for membership by United States, 22 § 269d

INTERCOASTAL WATERWAY

Enlargement and extension, 15 prec. § 715 note

INTERCOMMUNICATION

Radio stations in mobile service, regulations by Secretary of Navy, 47 § 606

INTERCORPORATE LIQUIDATION

Defined, 26 § 761

INTEREST

Contributions to Canal Zone retirement fund, 48 § 1371d
Debentures issued under War Housing Insurance Law, 12 §§ 1739, 1743
 Charge against insurance fund, 12 § 1740
Defined, 50 App. § 526
Excess Profits Tax, this index
Federal Farm Mortgage Corporation loans, 12 § 1016
Insurance on person in military service,
 Forfeiture under protected policy, 50 App. § 543
 Insurer's right to guaranty, 50 App. § 548
Insurance premiums, deduction from insurance under Soldiers' and Sailors' Civil Relief Act, 50 App. § 545
Mortgage insured under War Housing Insurance Law, 12 § 1743
 Eligibility, 12 § 1738
Purchase money mortgages taken by Federal Farm Mortgage Corporation, 12 § 1016
Railroad Adjustments, generally, this index
Real estate sales contracts taken by Federal Farm Mortgage Corporation, 12 § 1016
Soldiers' and Sailors' Civil Relief Act,
 Interest defined, 50 App. § 526
 Obligation bearing interest in excess of six per cent, 50 App. § 526
 Stay of enforcement of obligation, 50 App. § 590
Taxes,
 Carry-back of loss or credit, interest on overpayment, 26 § 3771
 Claim for refund or credit, 26 § 3771
 Interest on obligations of United States, etc., 31 § 742a
United States savings bonds, 31 § 757c
United States Treasury savings certificates, 31 § 757c
Victory tax net income, 26 § 451
War as excluding interest for certain period, 26 § 3804
War Housing Insurance, this index

INTEREST COUPONS

Securities of affiliated corporations, deductions for income tax, 26 § 23

INTEREST PAID

Defined, 26 § 201

INTERINSURERS

Excess profits tax,
- Adjusted excess profits net income exemption, 26 § 710
- Returns, 26 § 729

Income tax, 26 § 207
- Exemption, 26 § 101

INTERIOR DEPARTMENT

Alaska, control over fur seal, salmon, and other fisheries, 48 § 220
Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9055
Eight Hour Law suspended as to employees of Department constructing roads in Alaska, 40 § 321 note, Ex. Ord. No. 9231
Solicitor. Solicitors for Departments, this index

INTERNAL REVENUE

Board of Review, abolished and jurisdiction vested in Board of Tax Appeals, 7 § 648 note
Carry-back of loss or credit, interest on overpayment, 26 § 3771
Certificates, names of foreign states granting tax exemption on imports to consular officers, etc., of United States, 26 § 3802
Collection, war affecting right to collect, 26 § 3804
Demand, war affecting making, 26 § 3804
Exemption from taxes,
- Armed forces of United Nations, articles consigned to, 50 App. §§ 791, 794, 795
- Consular officers and employees of foreign states from taxes on imported articles, 26 § 3802
- Enemy prisoners of war and enemy civilian internees, articles consigned to, 50 App. §§ 792, 794, 795
- Gifts from members of armed forces abroad, 50 App. §§ 846, 847
- Interned nationals, articles imported by, 50 App. §§ 793–795
- Prisoners of war, articles imported by, 50 App. §§ 793–795

Forfeitures,
- Bond by claimant of vehicle seized for violating liquor laws, 18 § 646
- Remission, vehicle or aircraft violating internal revenue laws relating to liquors, 18 § 646

Gifts from members of armed forces abroad, exemption, 50 App. §§ 846, 847
Government obligations receivable as payment, 31 § 754b
Jeopardy assessments,
- Collection, 50 App. § 1013 note
- Soldiers' and Sailors' Civil Relief Act, 50 App. § 573 note

National parks, admission fees exempt from federal tax, 16 § 18e

INTERNAL REVENUE—Continued

Officers and employees, liquor laws, remission of forfeiture of vehicle, necessity of claimant's inquiry of principal enforcement officer, 18 § 646
Opium Poppy Control Act not to repeal provisions of Revenue Act, 21 § 188h
Penalties,
- Boats, use without paying use tax, etc., 26 § 3540
- Distilled spirits, floor stocks tax, 26 § 2800 (i)
- Motor vehicles, use without paying use tax, etc., 26 § 3540
- Retailers' excise tax, 26 §§ 2408, 2409
- Wines, floor stocks tax, 26 § 3192

Retailers' Excise Tax, this index
Scrap iron, scrap steel and nonferrous-metal scrap, suspension of tax, 26 § 3425 note
Statute of limitations, Soldiers' and Sailors' Civil Relief Act affecting, 50 App. § 527
Victory tax. Income tax, this index.

INTERNATIONAL BOUNDARIES

Flood control projects, operation and maintenance by International Boundary Commission, United States and Mexico, 22 § 277f

INTERNATIONAL BRIDGES

Federal Highway Act, inclusion, 23 § 2

INTERNATIONAL NAVIGATION RULES

Motorboat Act not to repeal acts or treaties embodying rules for preventing collisions, 46 § 526r

INTERNATIONAL OPIUM CONVENTION

Purpose of Act to discharge obligations, 21 § 188

INTERNATIONAL SHORT-WAVE RADIO STATIONS

Contracts for use, 31 § 665 note

INTERNES

Medical department of Army, 50 App. § 761

INTERSTATE AND FOREIGN COMMERCE

Convict Made Goods, generally, this index
Definitions, 18 § 420g
- Freight forwarders, 49 § 1002

Freight Forwarders, generally, this index

INTERSTATE BRIDGES

Federal Highway Act, inclusion, 23 § 2

INTERSTATE COMMERCE COMMISSION

Complaints to and investigations, rate on manufactured products, agricultural commodities, and raw materials, 49 § 3 note
Creation, 49 § 11
Disclosure of facts relating to forwarders by agent as offense, 49 § 1021
Freight Forwarders, generally, this index
Maritime Commission Law not to affect powers, 46 § 1127
Railroad Adjustments, generally, this index

INTERSTATE COMMERCE COMMISSION—Continued

Rates and charges, investigation of rates on manufactured products, agricultural commodities, and raw materials, 49 § 3 note
Records of hearings relating to freight forwarders, 49 § 1017

INTERURBAN RAILROADS

Income tax, adjusted basis of determining gain or loss, 26 § 113

INTERVENTION

Laborers and mechanics under public contracts, non-payment of wages, right of action against contractor and sureties, 40 § 276a–2
Public contracts, laborers and mechanics, non-payment of wages, right of action against contractor and sureties, 40 § 276a–2

INTOXICATING LIQUORS

Canal Zone,
 Effective date of statute, 48 § 1314e
 Fines, penalties, and forfeitures, regulations, 48 § 1314c
 Repeal of laws, etc., in force prior to July 19, 1934, 48 § 1314d
Fines, penalties, and forfeitures, remission or mitigation of forfeitures for violation of internal revenue laws, 18 § 646
Shenandoah National Park, 16 § 403c–1
Tax,
 Fines, penalties, and forfeitures, vehicle or aircraft, remission or mitigation of forfeiture for violation of internal revenue laws, 18 § 646
 Shenandoah National Park, 16 § 403c–1

INVENTIONS

Income tax, work covering period of thirty-six months or more, 26 § 107
Royalties, adjustment on inventions used for United States, 35 §§ 89–96

INVENTORIES

Income Tax, this index
Productive facilities, 50 App. § 1102

INVESTED CAPITAL

Excess profits tax, excess profits credit, 26 § 714

INVESTED CAPITAL CREDIT

Excess profits tax, 26 § 711

INVESTIGATIONS

Bureau of Mines, this index
Explosions and fires, 50 § 136
Freight forwarders, 49 §§ 1003, 1006, 1011
Health and safety conditions, etc., in coal mines. Coal Mines, this index

INVESTMENT COMPANIES

Employees' stock bonus, 15 § 80a–3
Income Tax, this index
Pensions, 15 § 80a–3

INVESTMENT COMPANIES—Continued

Profit-sharing trust, 15 § 80a–3
Regulated investment company, income tax, 26 § 361

INVESTMENTS

General post fund, 38 § 17h
Income tax, war losses, 26 § 127
National Service Life Insurance Fund, expediting, 38 § 805a
Saint Elizabeths Hospital, proceeds of gifts to, 24 § 182
United States government life insurance, expediting, 38 § 805a
War Housing Insurance Fund, 12 § 1740

INVOLUNTARY LIQUIDATION

Definition, 26 § 22

IRON

Canadian vessels permitted to transport iron ore on Great Lakes, 46 § 883 note

IRON PRODUCTS

Processing tax on palm oil used in manufacture, 26 § 2477

ISLE ROYALE NATIONAL PARK

Appeal from conviction by Commissioner, 16 § 408m
Arrest of offenders, 16 §§ 408m, 408n
Bail, power of Commissioner to grant, 16 § 408n
Boundaries, extension of, 16 § 408g
Cession by Michigan accepted, 16 § 408i
Commissioner, 16 §§ 408m–408o
Compensation of Commissioner, 16 § 408o
Costs, fees, fines and expenses,
 Deposit, 16 § 408q
 Payment, 16 § 408p
Damaging or injuring property, 16 § 408k
Donation of land, 16 § 408g
Federally owned lands as part of park, 16 § 408h
Forfeiture of property used in hunting or fishing, 16 §§ 408*l*, 408m
Fugitives from justice, 16 § 408i
Hunting, 16 §§ 408*l*, 408m
 Prohibited, 16 § 408j
Islands included in, 16 §§ 408e, 408f
Jurisdiction, 16 §§ 408i, 408j
 Commissioner, 16 § 408m
 Offenses committed in, 16 § 408n
Offenses, 16 §§ 408k, 408m, 408n
 Jurisdiction, 16 § 408j
Process, service, 16 § 408i
Rules and regulations, 16 § 408k
Taxation of property in, 16 § 408i
Transporting dead bodies of game or fish, 16 § 408k

ITALY

Declaration of war against, 50 App. prec. § 1 note

JAPAN

Declaration of war against, 50 App. prec. § 1 note

JEWELRY

Retailers' excise tax, 26 § 2400

JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

Bureau of Internal Revenue to furnish information to, 26 § 5012
Chairman, approval of request for information and data, 26 § 5012
Executive Department, duty to furnish information to committee, 26 § 5012
Powers, information and data, power to obtain, 26 § 5012
Vice chairman, approval of request for information and data, 26 § 5012

JOINT RESOLUTIONS

Overtime pay of federal employees, extension of law, 5 § 29 note

JOINT TENANTS

Stamp tax on transfer,
Bonds, etc., to survivor, 26 § 3481
Stock certificate to survivor, 26 § 1802

JOURNALS

Board of Review, journals transferred to Board of Tax Appeals, 7 § 648 note; 26 § 1101 note

JUDGE ADVOCATE GENERAL OF ARMY

Branch office, 10 § 1522
Officers, power to administer oath, 10 § 1586

JUDGE ADVOCATE GENERAL OF NAVY

Performance of duties during his absence and absence of assistant, 5 § 432a
Real estate, functions relating to transferred to Chief of Bureau of Yards and Docks, 50 App. § 632 note, Ex. Ord. No. 9194

JUDGE ADVOCATES

Oath, power to administer, 10 § 1586

JUDGES

Compensation, appropriations for, 31 § 663a
Law books, purchase for United States judges, 28 § 530
Military service, exemption from in Alaska, 48 § 474
Tax Court of the United States, 26 § 1100

JUDGMENTS AND DECREES

Excess profits tax, income from judgment or decree as separate class of income, 26 § 721 (a) (2)
Single judge of three judge court, power to enter, 28 § 792

JUDICIAL DISTRICTS

Great Smoky Mountains National Park, 16 § 403h–2
Isle Royale National Park, 16 § 408j
Olympic National Park, 16 § 256a

JUDICIAL NOTICE

Seals,
National Archives, 44 § 300h
National Archives Trust Fund Board, 44 § 300hh

JUDICIAL SALES

Liens and encumbrances of United States, discharge, 28 § 904

JUNIOR MESSENGER

Compensation and duties, 5 § 673

JURISDICTION

Crimes and offenses,
Convict made goods, unlawful transportation, 18 § 396e
Philippine Islands, offenses under National Defense Act, 50 App. § 702
Commissioner of Great Smoky Mountains National Park, 16 § 403h–5
Defense housing, acquisition of property not to affect local jurisdiction, 42 § 1547
Defense public works, acquisition of property not to affect local jurisdiction, 42 § 1547
Easements, areas covered by easements granted by Attorney General to state, etc., 43 § 931a
Exclusive jurisdiction, Secretary of the Interior to probate restricted estates of Five Civilized Tribes, 25 §§ 375a, 375b
Great Smoky Mountains National Park, 16 §§ 403h–1, 403h–2
Isle Royale National Park, 16 §§ 408i, 408j
Isle Royale National Park Commissioner, 16 § 408m
Marine war risk insurance, action for losses, 46 § 1128d
Olympic National Park, 16 §§ 256, 256a
Olympic National Park Commissioner, 16 § 256d
Prize cases, 50 App. §§ 821, 823
Rights of way, areas covered by rights of way granted by Attorney General to state, etc., 43 § 931a
Secretary of the Interior to probate restricted estates of Five Civilized Tribes, 25 §§ 375a, 375b
State or political subdivision over property acquired for defense housing not impaired, 42 § 1547
Tax Court of the United States, 26 § 1100 note

JUSTICE DEPARTMENT

Alien property division, transfer of property and personnel to alien property custodian, 50 App. § 6 note, Ex. Ord. No. 9142
Solicitor general, compensation, appropriations for, 31 § 663a
Transfer of functions, property and personnel to alien property custodian, 50 App. § 6 note, Ex. Ord. No. 9142

JUVENILE DELINQUENTS AND OFFENDERS

National Training School for Boys, transfer of persons committed, 18 § 753f

KINGS CANYON NATIONAL PARK

Boundaries of privately owned land in General Grant Grove, adjustment of, 16 § 80a note

KLAMATH RIVER RESERVATION

Trust reimposed on lands allotted to Indians, 25 § 348a

LABELS

Sea food passing inspection, 21 § 372a

LABOR

Stabilization of wages, etc. Emergency Price Control, generally, this index

LABOR DAY

Display of flag, 36 § 174

LABOR DEPARTMENT

Stabilization of prices, wages and cost of production, policy, 50 App. § 901

LABOR STANDARDS

Emergency Price Control Act affecting rights under Fair Labor Standards Act, 50 App. § 964

LABORATORIES

Advisory Committee for Aeronautics, 49 §§ 241, 244

LACROSSE EQUIPMENT

Manufacturers' excise tax, 26 § 3406

LAND PATENTS

Certifying, 43 § 6
Countersigning, 43 § 15
Engrossing patents, 43 §§ 6, 16
Hawaii, ratification, 48 §§ 664a, 664b
Indexes of patentees, 43 § 6
Recording of patents, 43 §§ 15, 16
Seal, 43 § 6

LANDLORD AND TENANT

Estate tax, surviving tenant's liability, 26 § 827
Income tax,
- Exclusion of income from lessee's improvements, 26 § 22
- Gain or loss from lessee's improvements, 26 § 113

Rent stabilization. Emergency Price Control, generally, this index
Soil conservation payments to tenants on government owned land, 16 § 590h note

LAPEL BUTTON

See Service Lapel Button, generally, this index

LARCENY

Excess profits tax, exclusion of gains, 26 § 711
Income tax, capital losses, 26 § 117
Solicitor of gifts for war program, 50 App. § 641e

LAST-IN FIRST-OUT INVENTORY

Income tax, 26 § 22

LAUNDRIES

Washing machines used in commercial laundries, manufacturers' excise tax, 26 § 3406

LAW BOOKS

Purchase for United States judges, 28 § 530

LAW CLERKS

District judges,
- Compensation, 28 § 374b
- Number, 28 § 5b

LAW ENFORCEMENT OFFICERS

Intoxicating liquors, remission of forfeiture of vehicle, claimant's inquiry of as condition precedent, 18 § 646

LEASE-LEND ACT

Generally, 22 §§ 411–419
Defense Articles, generally, this index
Defense Information, generally, this index
National Defense, generally, this index
Secretary of Navy, authority, 22 § 412 note
Title of Act, 22 § 411 note

LEASES

Boats from Maritime Commission and War Shipping Administration, 50 App. § 766
Defense article to foreign government, 22 § 412
Defense housing, 42 § 1544
Defense public works, 42 § 1544
Emergency Price Control, generally, this index
Equipment for transportation of government and other personnel for prosecution of war, 50 App. §§ 841, 842
Flood control purposes, lands acquired for, part of proceeds to be paid to state, 33 § 701c–3
Foreign service offices, grounds and living quarters, 41 § 6a note
Guayule,
- Development, 7 § 175
- Planting, 7 § 171

Manufacturers' excise tax, 26 § 3406
Military or naval purposes, lease of property acquired for, 50 App. § 632
Public Buildings, Property and Works, this index
Public works for national defense, 42 § 1532
Reconstruction Finance Corporation, 15 §§ 606b (5), 606b–1
Recreational demonstration projects, 16 §§ 459r, 459t
Retailers' excise tax, leases of articles, 26 §§ 2404, 2405
Saint Elizabeths Hospital, property received as gift, 24 § 184
Secretary of Agriculture of government facilities not required for rubber production, 7 § 172
Secretary of War, powers for national defense, 50 App. § 1171
Smaller War Plants Corporation, 50 App. § 1104
Soldiers' and sailors' civil relief,
- Dependents' right to benefits, 50 App. § 536
- Modification, etc., of contract secured, 50 App. § 517
- Payment as condition of resumption of possession, 50 App. § 534

Soldiers' home, site to United States, 24 § 41 note
Telegraph or telephone wires, tax on leased wires, 26 § 3465

LEAVE OF COURT

Sale for taxes under Soldiers' and Sailors' Civil Relief Act, 50 App. § 560

LEGION OF MERIT

Creation and award, 10 § 1408b

LETTERS

Flag, 36 § 176

LIAISON OFFICER

Creation of office, powers and duties, 31 § 215a

LIBERTY BONDS

Second Liberty Bond Act,
- Limitation on obligations issued under Act, 31 § 757b
- United States Treasury Savings Certificates, generally, this index

LIBRARY OF CONGRESS

Advertisements for proposals for purchases, 41 § 6
Foreign prints prohibited from entry or mailing deposited in, 22 § 614
Librarian, foreign political propaganda filed with, 22 § 614
Manuscript division, chief of as member of National Historical Publications Commission, 44 § 300e
National Archives Council, chairmen of Senate and House committees on library as members, 44 § 300f
Reproducers for sound-reproduction records for blind, 2 § 135a

LICENSES

Chief of engineers' power to issue, 10 § 181b
Explosives, this index
Geological survey, acquisition for, 43 § 36b
Gold coins, bullion and certificates, licenses to acquire, hold or export, 12 § 95 note, Ex. Ord. No. 6260
Intoxicating liquors,
- Canal Zone, rules and regulations, 48 § 1314b
- Shenandoah National Park, 16 § 403c–1

Manufacturer of opium products, issuance, 21 § 188e
Marihuana, license to produce, manufacture, transport, etc., in Canal Zone, 48 §§ 1314f, 1314h
Narcotics, this index
Opium products and poppies. Narcotics, generally, this index
Service flag, manufacture, 36 § 181
Service lapel button, manufacture, 36 § 181

LIENS

Agricultural Adjustment Act of 1938, corn or wheat, penalty on farm marketing excess, 7 §§ 1330, 1340
Certified check received as payment for customs duties, lien on nonpayment, 19 § 198
District court clerk, filing notice of lien with, 26 § 3672
Filing notice, 26 § 3672
National service life insurance, advancement for first premium, 38 § 802
Soldiers' and Sailors' Civil Relief Act, modification, etc., of contract secured, 50 App. § 517
State laws, filing notice in accordance with, 26 § 3672

LIENS—Continued

Storage, soldiers' and sailors' civil relief, 50 App. § 535
Territorial laws, filing notice in accordance with, 26 § 3672
United States, this index

LIEUTENANT COMMANDERS

Coast and Geodetic Survey,
- Proportion of distribution of commissioned officers, 33 § 851a
- Transfer to retired list of officer recommended, 33 § 864b

Coast Guard,
- Pay of lieutenant commanders of the line and engineer corps, 37 § 101
- Rental allowance, 37 § 106

Navy,
- Pay, 37 § 101
- Rental allowance, 37 § 106
- Subsistence allowance, 37 § 105

Superintendent of Nurse Corps to have rank of, 34 § 262
Women's Naval Reserve, 34 § 857a
Women's Reserve, 14 § 382

LIEUTENANTS

Air service in Army,
- Commission to aviation cadet on completion of course, 10 § 299
- Continuance of government life insurance at option on being commissioned, 10 § 308a
- Pay on commission as second lieutenants in Air Corps Reserve, 10 § 304a

Army, pay, 37 § 101
Assistant superintendents and chief nurses to have rank of, 34 § 262
Coast and Geodetic Survey,
- Promotion, 33 § 854a
- Proportion of distribution of commissioned officers, 33 § 851a
- Transfer to retired list of officer recommended, 33 § 864b

Navy,
- Commissioned warrant officers and warrant officers appointed as lieutenant in the line, 34 § 338d
- Pay, 37 § 101
- Rental allowance, 37 § 106
- Subistence allowance, 37 § 105

Women's Naval Reserve, 34 § 857a
Women's Reserve, 14 § 382

LIFE ESTATES

Income tax, amortization deduction, 26 § 124

LIFE INSURANCE

Conversion of insurance, victory tax credit, 26 § 453
Income tax,
- Gross income, 26 § 22
- Single premium policy, deduction, 26 § 24
- Victory tax credit for premium, 26 § 453

Masters, officers and crews under marine war risk policy, 46 § 1128a
Soldiers' and Sailors' Civil Relief, this index

LIFE INSURANCE—Continued

Tax on premiums on policies issued by foreign insurers, 26 § 1804
Victory tax credit for premium, 26 § 453

LIFE INSURANCE COMPANIES

Excess profits tax,
 Borrowed invested capital, 26 § 719
 Excess profits net income, 26 § 711
Income tax,
 Accrual of discount, 26 § 201
 Adjusted corporation surtax net income, 26 § 201
 Defined, 26 § 203
 Adjusted normal-tax net income, 26 § 201
 Defined, 26 § 202
 Adjusted reserves defined, 26 § 201
 Adjustment for certain reserves defined, 26 § 202
 Amortization of premium, 26 § 201
 Credits, 26 § 201
 Deductions, 26 § 201
 Double deductions, 26 § 201
 Excess profits credit, 26 § 711
 Gross income defined, 26 § 201
 Interest paid defined, 26 § 201
 Investment expenses, 26 § 201
 Obsolescence, 26 § 201
 Real estate expenses, 26 § 201
 Rental value of real estate, deductions, 26 § 201
 Reserve earnings rate defined, 26 § 201
 Reserve for deferred dividends defined, 26 § 201
Reserve and other policy liability credit defined, 26 §§ 202, 203

LIFE INSURANCE RESERVES

Defined, 26 § 201

LIGHTER THAN AIR CRAFTS

Power to construct and appropriations for, 34 §§ 749e, 749f

LIMITATION OF ACTIONS

Anti-trust laws, suspension, 15 § 16 note
Federal Housing Administrator, actions against mortgagors under war housing insurance law, 12 § 1739
Internal revenue, effect of Soldiers' and Sailors' Civil Relief Act, 50 App. § 527
Refund of taxes, victory tax, post-war credit or refund, 26 § 454
Soldiers' and Sailors' Civil Relief Act,
 Effect as to revenue laws, 50 App. § 527
 Period of service affecting limitations, 50 App. § 525
Victory tax, post-war credit or refund, 26 § 454

LIMITATION OF PROSECUTIONS

Anti-trust laws, suspension, 15 § 16 note
Defrauding government, suspension of statute, 18 § 590a
Suspension of statute, defrauding or attempting to defraud government, 18 § 590a

LINCOLN'S BIRTHDAY

Display of flag, 36 § 174

LINE-A-TIME MACHINES, ETC.

Manufacturers' excise tax, 26 § 3406

LIQUIDATION

Excess profits tax, equity invested capital, 26 § 718
Income tax,
 Decrease in inventory, 26 § 22
 Distributions by corporation, 26 § 115
Intercorporate liquidation defined, 26 § 761

LISTING MACHINES

Manufacturers' excise tax, 26 § 3406

LITERARY COMPOSITIONS

Income tax, work covering period of thirty-six months or more, 26 § 107

LOAN COMPANIES OR ASSOCIATIONS

Income tax, personal holding company as not including loan company, 26 § 501

LOANS

Defense article to foreign government, 22 § 412
Defense public works, 42 § 1532
Insurance policy protected by Soldiers' and Sailors' Civil Relief Act, 50 App. §§ 543, 544, 546
Interest, land bank commissioner's loans, 12 § 1016
Peanuts, during years in which marketing quotas are in effect, 7 § 1359

LOCAL COMMITTEES

Peanuts, apportionment of acreage allotment among farms, 7 § 1358

LOCAL TELEPHONE SERVICE

Tax, 26 § 3465

LOGS

Excess profits tax,
 Excess profits net income, 26 § 711
 Nontaxable income, 26 §§ 711, 735

LONGSHOREMEN'S AND HARBOR WORKERS' COMPENSATION ACT

Aliens, compensation, 42 § 1652
Application, 42 § 1651
Commission, extension and creation of new compensation districts, 42 § 1653
Compensation districts, extension and creation of new districts, 42 § 1653
Defense Base Act, generally, this index
Dependents, aliens and nonnationals, 42 § 1652
Foreign countries, application to employees at military, air or naval bases in foreign countries, 42 §§ 1651 to 1654
Minimum limit on weekly compensation, etc., application, 42 § 1652
Nonnationals, compensation, 42 § 1652
Permanent partial disability, aliens and nonnationals, 42 § 1652
Permanent total disability, aliens and nonnationals, 42 § 1652
Venue of proceeding, 42 § 1653

LONG-TERM CONTRACTS

Excess profits tax,
Abnormalities in income, 26 § 721
Relief, 26 § 736
Income tax, credit for adjusted excess profits net income, 26 § 26

LORGNETTES

Retailers' excise tax, 26 § 2400

LOST INSTRUMENTS

Checks protected by check forgery insurance fund, 31 § 562

LUGGAGE

Manufacturers' excise tax, 26 § 3406

LUMP SUM PAYMENTS

Air corps reserve officer released from active duty, 10 § 300a

MACHINE GUNS

Arms, ammunition and implements of war, declaration, 22 § 452 note, Ex. Ord. No. 2549

MACHINE TOOLS

National defense, 50 App. 1152, 1181

MACHINERY

Business and store machines, manufacturers' excise tax, 26 § 3406
Military or naval equipment, machinery necessary for manufacture, etc., requisitioning during national emergency, 50 App. §§ 721–724

MAGAZINES

Explosives, warning signs, 50 § 133

MAIL

Censorship, with foreign countries, 50 App. § 618
Foreign propaganda may be declared nonmailable, 22 § 618
Freight forwarders, service of notices and orders by mail, 49 § 1016

MAILING MACHINES

Manufacturers' excise tax, 26 § 3406

MAJOR GENERAL

Coast Guard, pay and allowances, 37 § 107

MALT LIQUORS

Floor stocks tax, 26 § 3150

MAMMOTH CAVE NATIONAL PARK

Additional land, acquisition of, 16 § 404c–11
Appeal from conviction before commissioner, 16 § 404c–5
Arrest of offenders, 16 §§ 404c–5, 404c–6
Bail, power of park commissioner to grant, 16 § 404c–6
Cession by Kentucky, 16 § 404c–1
Commissioner, 16 §§ 404c–5 to 404c–9
Compensation of park commissioner, 16 § 404c–7
Deposit of fees, costs and expenses collected, 16 § 404c–9

MAMMOTH CAVE NATIONAL PARK—Continued

Entrance road, 16 § 404c–12
Fees, costs and expenses, deposit and payment of, 16 §§ 404c–8, 404c–9
Fishing, 16 §§ 404c–3, 404c–4
Forfeiture of hunting and fishing equipment, 16 § 404c–4
Fugitives from justice taking refuge in, 16 § 404c–2
Hunting in, 16 §§ 404c–3, 404c–4
Jurisdiction, 16 § 404c–1
Commissioner, 16 § 404c–5
Offenses, 16 § 404c–2
Notice to governor of passage of Act, 16 § 404c–10
Offenses, 16 §§ 404c–3, 404c–5, 404c–6
Jurisdiction of offenses committed in, 16 § 404c–2
Rules and regulations for management, 16 § 404c–3
Special fund, 16 § 404c–11
Title to land, 16 § 404c–11
Transcript of criminal proceedings transmitted to district court, 16 § 404c–6
Transportation of dead animals or fish, 16 § 404c–3

MANAGEMENT COMPANY

Regulated investment company, 26 § 361

MANIPULATIVE PRACTICES

See EMERGENCY PRICE CONTROL, generally, this index

MANUFACTURES AND MANUFACTURING

Defense article for foreign government whose defense is deemed vital to defense of United States, 22 § 412
Excise taxes, 26 § 3400 et seq.,
Chattel mortgage providing for payment of price in installments, 26 § 3441
New taxes, existing contracts of sale, effect, 26 § 3453
Opium or opium products by unlicensed person prohibited, 21 § 188c
Service flag, license, 36 § 181
Service lapel button, license, 36 § 181
Vessels, etc., waiver of provisions as to performance or payment bonds in case of contract for manufacturing, 40 § 270e

MAPS AND CHARTS

National defense, places and objects used in, 50 App. §§ 781–785
Panama Canal or Canal Zone, making maps restricted or prohibited, 48 § 1337
Recreational demonstration projects, 16 § 459a

MARIHUANA

Canal Zone, regulations in, 48 §§ 1314f–1314i

MARINE CORPS

Allowances,
Active duty of retired members, 37 § 115
Adopted child, right to family allowance, 37 § 220
Agent prohibited from receiving family allowance for services, 37 § 219
Air travel allowance, 37 § 112
Alaska, traveling expenses in, 37 § 112

MARINE CORPS—Continued

Allowances—Continued
Allotment from pay may be continued or modified after enactment of family allowance law, 37 § 208
Application for family allowance, 37 § 204
Appropriations available for payment of family allowances, 37 § 213
Assignment of family allowances, 37 § 215
Attachment of family allowance, 37 § 215
Attorney prohibited from receiving family allowance for services, 37 § 219
Back allowances, 37 § 119
Brigadier General, 37 § 107
Brothers of enlisted men, allowances to, 37 §§ 201–220
Chief petty officers, 37 § 109
Children,
Defined, 37 § 104
Enlisted men, allowances to, 37 §§ 201–220
Clothing allowance for enlisted men, 37 § 110
Commandant of the Marine Corps, 34 § 622
Commencement of payment of family allowance, 37 § 207
Commissioned warrant officers, 37 § 108
Continuance of payment of family allowance irrespective of pay accruing, 37 § 210
Contributions of government to family allowance, 37 §§ 202, 205
Decree or agreement fixing sums payable to wife or child, family allowance not to exceed, 37 § 206
Definition of terms in family allowance law, 37 § 220
Delegation by Secretary of Navy of authority respecting family allowances, 37 § 211
Dependents,
Commissioned warrant officers, 37 § 108
Defined, 37 § 104
Enlisted men, 37 § 110
Family allowances, 37 §§ 201–220
Missing, interned or imprisoned men or officers, 50 App. §§ 1003, 1004, 1007, 1010, 1012
Monetary allowances in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105
Transportation allowance, 37 § 112
Warrant officers, 37 § 108
Desertion affecting family allowance, 37 § 210
Director of Selective Service System to cooperate in administering family allowance law, 37 § 214
Divorced wife, allowances to, 37 §§ 201–220
Enlisted men, 37 §§ 109, 110
Enlistment allowance, 37 § 110
Execution against family allowance, 37 § 215
Exemption of family allowance from process, 37 § 215
Fact questions concerning family allowances determined by Secretary of Navy, 37 § 212

MARINE CORPS—Continued

Allowances—Continued
Family allowance, 37 §§ 201–220
Missing, interned or imprisoned men, 50 App. §§ 1001–1014
Foster parents, right to family allowance, 37 § 220
Grandchildren of enlisted men, allowances to, 37 §§ 201–220
Grandparents, right to family allowance, 37 § 220
Half brothers and half sisters, right to family allowance, 37 § 220
Household effects, transportation allowance, 37 § 112
Illegitimate child, right to family allowance, 37 § 220
Imprisonment affecting family allowance, 37 § 210
Major General, 37 § 107
Mileage of officers, 37 § 112
Missing, interned or imprisoned officers or men, 50 App. §§ 1001–1014
Modification of determinations concerning family allowances, 37 § 212
Offenses respecting family allowances, 37 §§ 216–219
Officers, 37 § 107
Mileage, 37 § 112
Missing, interned or imprisoned officers, 50 App. §§ 1001–1014
Per diem rates in lieu of subsistence, 37 § 20 note
Quarters, allowance for being deprived of, 34 § 915
Subsistence, 37 § 105
Per diem allowance in lieu of subsistence, 37 § 20 note
Overpayment or erroneous payment of family allowances, 37 § 212
Parents of enlisted men, allowances to, 37 §§ 201–220
Payment of family allowance accruing before November 1, 1942, 37 § 207
Perjury in obtaining family allowance, 37 § 217
Persons designated to receive family allowance on behalf of dependents, 37 § 209
Preference to parents receiving family allowance, 37 § 220
Privately owned vehicle, allowance for use, 37 § 112
Reduction, 50 App. § 814
Commissioned warrant officer or warrant officer commissioned in staff department, 34 § 338f; 37 § 108
Family allowance, 37 §§ 202, 206, 210
Pay Readjustment Act, 37 § 119
Re-enlistment allowances, 37 § 110
Regulations respecting family allowances, 37 § 211
Rental allowance,
Brigadier General and Major General, 37 § 107

MARINE CORPS—Continued

Allowances—Continued
Rental allowance—Continued
Commissioned officers and dependents, 37 § 106
Commissioned warrant officers, 37 § 108
Enlisted men, 37 § 110
Retired officer not on active duty, 34 § 402a
Warrant officers, 37 § 108
Retirement allowances,
Commandant of the Marine Corps, 5 § 425a; 34 § 685a
Family allowance while in active duty, 37 §§ 201–220
Heads of staff departments, 34 § 685b
Officer not on active duty, 34 §§ 402a, 427
Reduction of pay and allowances, 37 § 119
Transportation of dependents, 37 § 112
Review of determinations concerning family allowances, 37 § 212
Secretary of Navy to administer family allowance law, 37 § 211
Sisters of enlisted men, allowances to, 37 §§ 201–220
Stepchild, stepparents, etc., right to family allowance, 37 § 220
Subsistence,
Brigadier General and Major General, 37 § 107
Commissioned officers and their dependents, 37 §§ 105, 108
Enlisted men, 37 § 110
Officers while traveling, 37 § 112
Per diem allowances to officers in lieu of, 37 § 20 note
Warrant officers, 37 § 108
Temporarily appointed personnel, 34 § 350f; 50 App. § 810
Termination of family allowance, 37 §§ 204, 207
Receiving allowance after termination of right as offense, 37 § 218
Transfer of enlisted men from Marine Corps Reserve, 34 § 774
Transportation, 37 § 112
Dependents,
Change of station, 37 § 112
Monetary allowance in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
Traveling expenses, 37 § 112
Value of allowance to enlisted men, 37 § 110
Waiver of recovery of family allowances erroneously paid, 37 § 212
Warrant officers, 37 § 108
Active duty of retired officer, 37 § 115
Air travel allowance, 37 § 112
Monetary allowances in lieu of transportation in kind for dependents, 37 § 112 note, Ex. Ord. No. 9222
Transportation of dependents, 37 § 112
Wife, allowances to, 37 §§ 201–220
Appointment,
Acceptance, 50 App. § 810

MARINE CORPS—Continued

Appointment—Continued
Marine Reserve Corps officer to Marine Corps, 34 §§ 737a, 853c–2a; 50 App. § 809
Brigadier General,
Pay, 37 § 107
Selection board to recommend promotion, 34 § 662c
Chief petty officer, pay and allowances, 37 § 109
Civilians employed, pay and allowances of missing, interned or imprisoned employees, 50 App. §§ 1001–1014
Claims for damages occasioned by corps in foreign country, 31 § 224d
Commandant of the Marine Corps, 34 §§ 621, 623, 627a, 629
Certificate as evidence of military service, etc., 50 App. § 581
Pay and allowances on furlough of men detailed as clerks and messengers in office of, 34 § 974
Reimbursement for property lost or damaged in war, etc., 34 § 981
Retirement, 34 §§ 685, 685a
Rank in pay, 5 § 425a
Transportation of dependents and household effects of those in service, 50 App. §§ 831–833
Commissary supplies, purchase by personnel of Coast and Geodetic Survey, 33 § 868a
Commissioned officers,
Appointment of commissioned warrant officers or warrant officers to commissioned rank in staff corps, 34 §§ 338–338g
Base pay, 37 § 101
Computation for determining number, suspension of laws, 50 App. § 806
Computation of commissioned officers under temporary appointment to higher rank in determining number of officers in grade, 34 § 350h
Number of commissioned warrant officers and warrant officers appointed as, 34 § 338
Oath of elector in naval service administered by, 50 § 308
Pay periods, 37 § 101
Qualifications of commissioned warrant officers and warrant officers appointed as, 34 §§ 338a, 338b
Recommendation of appointment of commissioned warrant officer or warrant officer as, 34 § 338b
Retired pay on active service, 34 § 427
Revocation of commission of commissioned warrant officer or warrant officer commissioned in staff corps, 34 § 338e
Subsistence allowance to officers and their dependents, 37 § 105
Temporary appointment to higher ranks or grades, 34 § 350b
Warrant Officers, this index
Conclusiveness of findings relating to pay and allowances of missing, interned and imprisoned men, 50 App. §§ 1009, 1010
Continuance of person in missing status, 50 App. §§ 1005, 1006

MARINE CORPS—Continued

Death gratuity after twelve months' absence, 50 App. § 1005
Dependents,
 Allowances, ante
 Transportation allowance on change of station, 37 § 112
 Transportation for officers and enlisted men, 50 App. §§ 831–833
Disbursing officers,
 Extension of time for examination of accounts, 31 § 80b
 Use of receipts of public money for current expenditures, 31 § 495a
Discharge of enlisted men,
 Enlisted without written consent of parent or guardian, 34 § 181
 Extended enlistment, 34 § 186
Draftee as member of, 50 App. § 303 note
Enlisted men,
 Appointment to Naval Academy, 34 § 1032a
 Clothing, 37 § 110
 Custodians at embassies, legations, etc., in foreign countries, 34 § 448b
 Detail to duty in Marine Corps Headquarters, 34 § 450b
 Extension of enlistment,
 During national emergency, 34 § 692
 Time of war, 34 § 186
 Family allowances, 37 §§ 201–220
 Period of enlistment, 34 § 181
 Relief from selective training and service after three year service, 50 App. § 305
 Retention in service after expiration of enlistment of man suffering from disease or injury, 34 § 185
 Term of enlistment, 34 § 774
 Transfer from Marine Corps Reserve, 34 § 774
 Transportation of dependents and household goods, 50 App. §§ 831–833
 Travel allowance, payment and settlement, 34 § 899
Equivalent pay of retired members, 37 § 115
Gifts from members of armed forces abroad, free entry, 50 App. §§ 846, 847
Headquarters, detail of enlisted men to duty in, 34 § 450b
Honorable discharge,
 Failure of promotion, suspension of laws, 50 App. § 806
 In lieu of birth certificate required before working on defense project, 41 § 49
Household goods, transportation for officers and enlisted men, 50 App. §§ 831–833
Imprisonment, allowances or pay, 50 App. §§ 1001–1014
 Family allowances, 37 § 210
Income taxes of missing, interned or imprisoned men, 50 App. § 1013
Insurance premiums deductions from pay continued for missing, interned or imprisoned men, 50 App. § 1003
Line officer on active list, detail as assistant to Major General Commandant, 34 § 623a

MARINE CORPS—Continued

Major General Commandant,
 Name changed to Commandant of the Marine Corps, 34 § 622
 Performance of duties during absence, 34 § 623a
Mileage accounts, payment and settlement, 34 § 899
Officers,
 Acceptance of appointment, 50 App. § 810
 Certificates as to, pay and allowances, acceptance as supporting payments, 50 App. § 836
 Defense housing, 42 §§ 1501, 1522
 Detail of line officer on active list as assistant to Major General Commandant, 34 § 623a
 General officers, temporary appointment to rank of made with consent of Senate, 34 § 350e
 Housing for, 42 §§ 1501, 1522
 Mileage accounts, payment and settlement, 34 § 899
 Pay, post
 Platoon or staff surgeons, temporary appointment to rank not above captain, 34 § 350a
 Quarters, allowance on being deprived of, 34 § 915
 Relief from selective training and service after three year service, 50 App. § 305
 Suspension of restriction for service in Marine Corps headquarters, 34 § 667e note
 Temporary appointments,
 Higher rank or grade without prejudice to permanent appointments, 34 § 350f
 Number determined by President, 34 § 350d
 Termination, 34 § 350i; 50 App. § 812
 Transportation of dependents and household goods, 50 App. §§ 831–833
Pay,
 Active services of retired members, 37 § 115
 Additional pay,
 Flying or parachute duty, 37 §§ 29b, 118
 Special qualifications, 37 § 116
 Alaska, increase of pay for services in, 37 § 102
 Aviation duty, increase of pay, 37 § 102
 Base pay,
 Brigadier General, 37 § 107
 Commissioned officers, 37 § 101
 Commissioned warrant officers, 37 § 108
 Enlisted men, 37 § 109
 Increase for services outside United States, 37 § 102
 Major General, 37 § 107
 Warrant officers, 37 § 108
 Chief petty officers, 37 § 109
 Commandant of the Marine Corps, 34 § 622
 Commissioned officers, 37 §§ 101–103a
 Enlisted men temporarily appointed, 34 § 350f
 Increase of base pay for services outside United States, 37 § 102
 Commissioned warrant officers, 37 § 108
 Computation of services for pay purposes, 37 § 101
 Credits for service, 37 §§ 101–103a
 Enlisted men, 37 §§ 109, 116
 Additional pay for flying or parachute duty, 37 §§ 29b, 118

MARINE CORPS—Continued

Pay—Continued
Enlisted men, 37 §§ 109, 116—Continued
Pay on temporary appointment to higher duty, 34 § 350f
Temporary appointment, 34 § 350f
Enlistment allowance to honorably discharged enlisted man re-enlisting, 37 § 16a
Increase,
Commissioned warrant officers, 37 § 108
Enlisted men, 37 § 109
Flying or parachute duty, 37 § 118
Officers' base pay, 37 § 101
Services outside United States, 37 § 102
Longevity pay,
Enlisted men, transfer from Marine Corps Reserve, 34 § 774
Officers, 37 § 101
Major General, 37 § 107
Missing, interned or imprisoned officers or men, 50 App. §§ 1001–1014
Officers, 37 § 107
Additional pay to officer assigned to parachute duty, 37 §§ 29b, 118
Line officer detailed as assistant to Major General Commandant, 34 § 623a
Missing, interned or imprisoned officers, 50 App. §§ 1001–1014
Temporary appointment to higher rank or grade, 34 § 350f; 37 § 101
Parachute duty, additional pay, 37 §§ 29b, 118
Periods and base pay of officers below grade of Brigadier General, 37 § 101
Reduction, 50 App. § 814
Commissioned warrant officer or warrant officer commissioned in staff department, 34 § 338f
Family allowances, amount of, 37 §§ 206, 210
Pay Readjustment Act, 37 § 119
Sea duty, increase pay for, 37 § 102
Services counted for pay purposes, 37 § 101
Special qualifications of enlisted men, 37 § 116
Temporarily appointed personnel, 50 App. § 810
Transfer of enlisted men from Marine Corps Reserve, 34 § 774
Warrant officers, 37 § 108
Active duty of retired officer, 37 § 115
Flying or parachute duty, 37 § 118
Per diem allowance for officers in lieu of subsistence, 37 § 20 note
Promotion and advancement of officers,
Brigadier General, 34 § 662c
Commissioned warrant officers and warrant officers commissioned in staff department, 34 § 338d
Rank, time of taking rank on promotion, 50 App. § 806
Suspension of laws relating to, 50 App. § 806
Quartermaster supplies, purchase by personnel of Coast and Geodetic Survey, 33 § 868a
Quarters, allowance for, 34 § 915
Rank and precedence of officers,
Commandant of the Marine Corps, 34 § 622
Commissioned warrant officer appointed as commissioned officer in staff department, 34 § 338c
Marine Reserve officers appointed to regular Marine Corps, 34 §§ 737a, 853c–2a; 50 App. § 809
Promoted officers, 50 App. § 806
Retired Commandant of the Marine Corps, 34 § 685a
Warrant officer appointed to commissioned rank in staff department, 34 § 338c
Rations, aircraft flight rations, 34 § 909
Re-enlistment allowance, 37 § 110
Retainer pay of retired members, 37 § 115
Retired commissioned or warrant officers, temporary appointment in active duty to higher ranks or grades, 34 § 350c
Retired pay, 37 § 115
Commandant of the Marine Corps, 5 § 425a; 34 § 685a
Commissioned officers on active service, 34 § 427
Commissioned or warrant officers temporarily appointed to active duty, computation, 34 § 350c
Computation, 37 § 26
Enlisted men, transfer to Fleet Reserve, 37 § 17a
Heads of staff departments, 34 § 685b
Missing, interned or imprisoned officers, 50 App. §§ 1001–1014
Officers advanced on retired list, 34 § 999h
Reduction by reason of Pay Readjustment Act, 37 § 119
Temporary appointment, 50 App. § 811
Warrant officers, 37 § 115
Retirement,
Active service after retirement, pay and allowances, 37 § 115
Transportation allowance for dependents, 37 § 112
Retirement of enlisted men,
Family allowance while in active duty, 37 §§ 201–220
Physical disability during service under temporary appointment in higher rank, 34 § 350g
Retirement of officers, 34 note prec. § 381
Advancement on retired list of certain officers, 34 § 999h
Commandant of the Marine Corps, 5 § 525a; 34 §§ 685, 685a
Disability during temporary service or service under temporary appointment in higher rank, 34 § 350g
Heads of staff department, 34 § 685b
Involuntary retirements suspended during emergency, 34, note prec. § 381
Officers serving in higher rank under temporary appointment retired in such rank, 34 § 350g
Promotion, officer failing to obtain, 50 App. § 806
Subsistence and rental not allowed when not on active duty, 34 § 402a
Suspension of laws, 50 App. § 806
Temporary appointment, 50 App. § 811
Review, missing or interned persons, 50 App. § 1005

MARINE CORPS—Continued

Selection boards, composition, 34 § 662c
Staff department,
Commissioned warrant officers and warrant officers appointed to, 34 §§ 338–338g
Retirement of officers, 34 § 685b
Subsistence allowance. Allowances, ante
Tax on transportation of persons, exemption, 26 § 3469
Transportation. Allowances, ante
Travel allowances, payment and settlement, 34 § 899
Voting in wartime. Soldiers' and Sailors' Votes, generally, this index

MARINE CORPS RESERVE

Aviation cadets,
Pay and allowances, 34 § 843a
Subsistence allowance, 34 §§ 843, 843a
Aviation pilots. Air Corps, this index
Civilian aviators enlisted in or transferred to pilot ratings, 34 § 841h
Commissioned officers,
Computing service for pay, 37 § 101
Credits for pay, 37 § 103a
Enlisted men,
Allowance on death to widow, child, etc., 34 § 855c–2
Longevity credit, 37 § 18a
Pay and allowances for active duty, 37 § 114
Relief from selective training and service, 50 App. § 305
Transfer to Regular Marine Corps, 34 § 774
Travel allowance on discharge or release, 34 § 895
Extension of enlistment in time of war, 34 § 186
Flying duty, additional pay, 37 § 118
Insurance, waiver of disability as condition of appointment, 34 § 853c–6
Limited service, Marine Corps Reserve, establishment, pay, allowances, etc., 34 § 853a–1
Longevity credit of enlisted men and warrant officers, 37 § 18a
Medal awarded to member, 34 § 356b
Additional compensation, 34 § 357
Only one to be awarded, 34 § 358
National service life insurance, waiver of disability as condition of appointment, 34 § 853c–6
Nurses, allowance on death to widow, child, etc., 34 § 855c–2
Officers,
Age limit for appointment to Marine Corps, 34 §§ 737a, 853c–aa; 50 App. § 809
Appointment to Regular Navy, 34 §§ 737a, 853a–2a; 50 App. § 809
Pay and allowances, 37 § 103
Active duty, 37 § 114
Death to widow, child, etc., 34 § 855c–2
Physical disabilities, appointment, 34 § 853c–5
Relief from selective training and service, 50 App. § 305
Retirement, appointment to active duty on waiver of physical disability, 34 § 853c–5
Temporary appointment to higher rank, 34 § 350j

MARINE CORPS RESERVE—Continued

Parachute duty, additional pay, 37 § 118
Pay and allowances, 37 § 103
Active duty, 37 § 114
Air travel allowance, 37 § 112
Enlisted men transferred to fleet reserve, retired pay, 37 § 17a
Flying or parachute duty, 37 § 118
Longevity pay, 37 § 103
Mileage, transportation and traveling expenses, 37 § 112
Missing, interned or imprisoned men or officers, 50 App. §§ 1001–1014
Per diem allowance in lieu of subsistence, 37 § 20 note
Reduction by reason of Pay Readjustment Act, 37 § 119
Transportation of dependents on change of station, 37 § 112
Retired members, reduction of pay and allowances, 37 § 119
Second lieutenant,
Aviation cadet commissioned as, 34 § 850f
Commissioned as lieutenants, 34 § 850h
Student aviation pilots. Air Corps, this index
Warrant officers,
Longevity credit, 37 § 18a
Pay and allowances,
Active duty, 37 § 114
Allowance on death to widow, child, etc., 34 § 855c–2
Flying or parachute duty, 37 § 118
World war veterans' relief, waiver of disability as condition of appointment, 34 § 853c–6

MARINE GLASSES

Retailers' excise tax, 26 § 2400

MARINE WAR RISK INSURANCE

American vessels, power to insure, 46 § 1128a
Cargoes, power to insure, 46 § 1128a
Department or agency of United States authorized to procure insurance, 46 § 1128c
Disbursements, power to insure, 46 § 1128a
Expenditures, report of, 46 § 1128e
Fees of brokers or other persons arranging insurance, 46 § 1128b
Foreign-flag vessels, power to insure, 46 § 1128a
Freight and passage moneys, power to insure, 46 § 1128a
Indemnity to commission by Secretaries of War and Navy, 46 § 1128c
Masters, officers and crews, insurance of life or property, 46 § 1128a
Rates for reinsurance, 46 § 1128b
Reinsurance, 46 § 1128
Report of insurance and reinsurance written, 46 § 1128
Transportation in water-borne commerce of United States defined, 46 § 1128e
Vessels, property or persons insurable, 46 § 1128a
War Shipping Administration, powers and duties, 46 § 1128a (a) (2)

MARINE WAR RISK INSURANCE—Con.

War shipping administrator to exercise authority of maritime commission, 46 § 1128g

MARITIME COMMISSION

Renegotiation of war contracts, 50 App. § 1191

MARKET AGENCIES

Collection of fee for inspection of livestock brands, 7 § 217a

Inspection of livestock brands by, 7 § 217a

MARKETING QUOTAS

See PEANUTS, this index

MARKETS

Definition of "market" in case of peanuts, 7 § 1301 (b) (6) (C)

MARKS

Flag, 36 § 176

MARRIED PERSON

Defined, 26 § 401

MASS BALLS

Manufacturers' excise tax, 26 § 3406

MASTER

Defined, 34 § 1131

MASTER OF VESSELS

Marine war risk insurance, power to insure life and property of, 46 § 1128a

MATCHES

Floor stocks tax, 26 § 3409

MATERIALS

Contract for manufacturing, etc., waiver of provisions as to performance or payment bonds, 40 § 270e

Funds derived from sales available for national defense purposes, 50 § 98e

Secretary of Navy authorized to sell materials for vessels to Philippine government, 34 § 554

Soil conservation, payments by Secretary of Agriculture in advance to persons furnishing to producers, 16 § 590h (b)

MATURITY

Debentures issued under War Housing Insurance Law, 12 §§ 1739, 1743

Premium charge for war housing insurance where mortgage paid prior to maturity date, 12 § 1738

United States savings bonds, 31 § 757c

United States Treasury savings certificates, 31 § 757c

MATURITY DATE

Defined, 12 § 1736

Premium charge for defense housing insurance where mortgage paid prior to maturity date, 12 § 1738

MAXIMUM PRICES

See EMERGENCY PRICE CONTROL, this index

MEAT INSPECTION

Civil service inapplicable to employees inspecting interstate establishments, 21 § 71 note

Intrastate establishments, 21 § 71 note

Officers and employees for inspection of interstate establishments, 21 § 71 note

Rules and regulations for inspection of interstate establishments, 21 § 71 note

MEDALS

Merchant marine, medals for distinguished service, 50 App. §§ 751, 752

Merits, award to civilians of foreign countries, 10 § 1408b

MEDICAL ATTENDANCE AND TREATMENT

Enlisted men after expiration of enlistment, 10 § 628a; 14 § 35b; 34 § 185

Indians, fees collected, 25 § 562

Naval Reserve Officers' Training Corps, 34 § 821

War-Risk Hazards Compensation Act, reimbursement of employer or insurance carrier, 42 § 1704

MEDICAL CARE

Defined, 26 § 23

MEDICAL CORPS

Navy, national emergency, appointment of additional acting assistant surgeons, 34 § 21

MEDICAL DEPARTMENT

Army,

- Allowances, female personnel employed, 10 § 81 note
- Dietetic personnel, 10 § 81 note
- Female personnel, 10 § 81 note; 37 § 113 note
- Internes, employment and compensation, 50 App. § 761
- Physical therapy personnel, 10 § 81 note

MEDICAL EXAMINATION

Insured under National Service Life Insurance, 38 § 802 (d)

MEDICAL EXPENSES

Income tax, deduction, 26 § 23

MEDICAL OFFICERS

Defined, 48 § 46c

MEDICAL RESERVE CORPS

Nurses, pay and allowances for care of beneficiaries of Veterans' Administration treated in Army hospitals, 38 § 461

Officers, pay and allowances for care of beneficiaries of Veterans' Administration treated in Army hospitals, 38 § 461

MEDICINE

Drawback to manufacturer of medicine containing distilled spirits, 26 § 3250

Opium poppies,

- Acquisition by Secretary of Treasury for medical needs, 21 § 188i

MEDICINE—Continued

Opium poppies—Continued
Delivery for medical purposes of poppies forfeited to government, 21 § 188g
Special tax on manufacturer of medicine containing distilled spirits, 26 § 3250

MEETINGS

National Historical Publications Commission, 44 § 300e

MEMORIAL DAY

Display of flag, 36 § 174

MENTAL INSTITUTION

Defined, 48 § 46c

MERCHANDISE

See CONVICT MADE GOODS, generally, this index

MERCHANT MARINE OFFICERS' TRAINING STATION

Detail of personnel to officers' quarters and messes ashore, 14 § 34a
Equipment for officers' messes ashore, 14 § 132a

METALS

Conserving strategic metals in coins. Coins and Coinage, this index

METALS RESERVE COMPANY

Taxation, exemptions, 15 § 610

METEOROLOGICAL STUDENTS

Instruction in weather forecasting, 15 § 323

MEXICAN BORDER

Naturalization of men serving, 8 § 723a

MEXICO

Inspection and disinfection of vehicles entering from Mexico, 7 § 149
Settlement of Mexican Claims Act, this index

MICROFILM

Department of Agriculture's power to make, 5 § 552a

MICROSCOPE

Manufacturers' excise tax, 26 § 3406

MIGRATORY BIRDS

Hunting stamps, disposition of unsold stamps, 16 § 718i
Open season, bag limit, etc., 16 § 704 note, Proc. No. 2562

MILEAGE

Naval services, 37 § 112

MILITARY ACADEMY

Cadets,
Additional appointments, 10 § 1091d
Alternates, appointment of, 10 § 1091d

MILITARY ACADEMY—Continued

Cadets—Continued
Appointment when number of cadets is below number authorized, 10 § 1091d
Flight training, 10 § 1151
Insurance while engaged in flight training, 10 § 1151
Number,
Below number authorized, 10 § 1091d
Increased, 10 § 1091c
Pay and allowances, 37 § 117
Flight training, 10 § 1151
Recommended candidates, appointment of, 10 § 1091d
Transportation and traveling expenses, 37 § 117
Course of instruction, reduction of, 10 § 1043 note
Departments, designation of titles by Secretary of War, 10 § 1061a
Faculty, Secretary of War to designate titles, 10 § 1061a
Librarian, duties performed by Regular Army retired officer, 10 § 1161a
Pay and allowances. Cadets, ante
Reduction of course of instructions, 10 § 1043 note
Secretary of War to designate titles of certain offices and departments of instruction, 10 § 1061a
Sons of soldiers, etc., of World War, appointment, 10 § 1091a
Uniform allowance, 10 § 904c

MILITARY AREAS OR ZONES

Offense by violating restrictions or orders, 18 § 97a

MILITARY BASES

Longshoremen's and Harbor Workers' Compensation Act, application to employment, 42 §§ 1651–1654

MILITARY DECORATIONS AND BADGES

Cobelligerents, authority to confer, 10 § 1423b
Foreign countries, award to citizens of, 10 § 1408b
Foreign decorations, power to accept, 10 § 1423a
Legion of Merit, 10 § 1408b
Marine Corps medal, 34 § 356b
Additional compensation, 34 § 357
Appropriations for, 34 § 359
Delegation of power to award, 34 § 364
Only one to be awarded, 34 § 358
Replacement, 34 § 359
Time limit on awards, 34 §§ 360, 361
Navy medal, 34 § 356b
Appropriations for, 34 § 359
Death of person entitled to medal, cross, etc., subsequent service to valorous act must be honorable, 34 § 362
Replacement, 34 § 359
Silver star medal, 34 § 356a
Additional compensation, 34 § 357
Appropriations for, 34 § 359
Delegation of power to award, 34 § 364
Only one to be awarded, 34 § 358
Replacement, 34 § 359
Time limit on awards, 34 § 360

MILITARY ORDER OF THE PURPLE HEART

National encampments, printing proceedings for Congress, 44 § 275b

MILITARY RESERVATIONS

Access roads, 23 § 106
Photographs, sketches, maps, etc., 50 App. §§ 781–785

MILITARY SERVICE

Income tax, additional allowances and payments for injury, exclusion from gross income, 26 § 22

MILITARY TRIBUNALS

Enemies entering United States for purpose of sabotage, espionage, etc., as subject to, 10 § 1554 note, Proc. No. 2561

MILITIA

Alaska, this index
Commissioned officers,
 Computing service for pay, 37 § 101
 Credits for pay, 37 § 103a
Longevity pay of officers, 37 § 101

MILK COOLER CABINETS

Manufacturers' excise tax, 26 § 3405

MILLS

Contracts for relocation, 16 § 831q

MINE-PLANTERS SERVICE

Assistant engineers, pay and allowances, 37 § 108
First mates, pay and allowances, 37 § 108
Masters, pay and allowances, 37 § 108
Warrant officers,
 Appointment of chief warrant officers from, 10 § 591
 Masters and chief engineers as chief warrant officers, 10 § 593
 Rules and regulations, Secretary of War, 10 § 599

MINE SWEEPERS

Small vessels, power to acquire and convert small vessels, 34 § 498c–8

MINE VESSELS

Construction, 34 § 498c–7

MINERAL LANDS AND MINING

Coal Mines, this index
Excess Profits Tax, this index
Explosions and fires, investigation of, 50 § 136
Explosives, powers and duties of mining superintendent or foreman, 50 § 124
Organ Pipe Cactus National Monument in Arizona, 16 § 450z
Plumas National Forest, mineral locations in, 16 § 482i
Reservation of minerals, sale or lease of public lands to munition manufacturers, 50 App. § 756

MINERAL PROPERTY

Defined, 26 § 735

MINERAL UNIT

Defined, 26 § 735

MINERALS

Defined, 26 § 735

MINUS ADJUSTMENT

Defined, 26 § 761

MISSISSIPPI RIVER

Eminent domain, 16 § 831q

MISSISSIPPI RIVER COMMISSION

President, officer of corps of engineers, retired rank and pay, 10 § 1026b

MISSISSIPPI RIVER FLOOD CONTROL

Boeuf Floodway, abandonment, 33 §§ 702a–2, 702a–12
Easements, lands, and rights of way, reimbursement of local authorities, 33 §§ 702a–9, 702a–10, 702a–12
Eudora Floodway, abandonment, 33 § 702a–12
Modification of project of 1927 and adoption, 33 §§ 702a–1¾, 702a–12
Saint Francis river, modification of plan, 33 § 702a–12
Yazoo river, modification of project, 33 § 702a–12

MISSOURI

District judges, additional judge for eastern and western districts, 28 § 1 note

MODELS

National defense, places and objects used in, 50 App. §§ 781–785

MONEY

Stabilization of exchange value of dollar, exercise of powers by President severally or together, 31 § 821 (b) (2)

MONEY AND CREDITS TAX

Soldiers' and sailors' civil relief, 50 App. § 560

MONOPOLIES AND COMBINATIONS

Suspension of prosecutions under anti-trust laws, 50 App. § 1112
Three judge courts to hear proceedings, 15 § 28; 49 § 44

MONUMENTS

Flag, unveiling, 36 § 175

MORTGAGES

Foreclosure,
 Mortgagee's rights with respect to war housing insurance after foreclosure, 12 § 1739
 Soldiers' and sailors' civil relief, 50 App. § 532
Insurance. War Housing Insurance, this index
Soldiers' and sailors' civil relief, 50 App. § 590
 Modification, etc., of contract secured, 50 App. § 517
 Resumption of possession of encumbered property, 50 App. § 533
War Housing Insurance, this index

MOTHER'S DAY

Display of flag, 36 § 174

MOTION PICTURES

Manufacturers' excise tax,
- Equipment designed for use in taking, 26 § 3406
- Films, 26 § 3406
 - Credit or refund, films used in making news reels, 26 § 3443 (a)

National Archives may accept and preserve films and sound recordings, 44 § 300g

MOTORBOATS

Appropriations of Coast Guard available for operation of motorboat of Coast Guard Auxiliary member, 14 § 267
Assignment to Coast Guard by member of Coast Guard Auxiliary, 14 § 265
Combustible liquid cargo, regulatory act not affected by Motorboat Act, 46 § 526r
Explosives, regulatory act not affected by Motorboat Act, 46 § 526r
Flags or pennants for motorboats of members of Coast Guard Auxiliary or Reserve, 14 § 352
Inflammable cargo, regulatory act not affected by Motorboat Act, 46 § 526r
Inspection Act not affected by Motorboat Act, 46 § 526r
International rules for preventing collisions at sea, acts or treaties not repealed by Motorboat Act, 46 § 526r
Owners as members of Coast Guard Auxiliary, 14 § 262
Owners, officers and crew as temporary members of Coast Guard Reserve, 14 § 307
Public vessels while assigned to Coast Guard, 14 § 266
Purchase by or gift to Coast Guard, 14 §§ 72–74
Remission of fine or penalty, 46 § 526p
Tax on use, 26 § 3540

MOTOR CARRIERS

Connecting carriers, recovery by initial carrier from, 49 § 319
Equipment, service and facilities, power to regulate, 49 § 304 (e, f); 50 App. § 631
Freight Forwarders, this index
Government and other personnel for prosecution of war, 50 App. §§ 841, 842
Initial carrier's recovery from connecting carrier, 49 § 319
Joint use of equipment terminals, etc., 49 § 304 (e, f); 50 App. § 631
Manufacturers' excise tax on bus chassis and bodies, 26 § 3403
Permit to act as forwarder, 49 § 1010
Rates, fares and charges,
- Assembling rates, 49 § 1008
- Distributing rates, 49 § 1008
- Government and other personnel transported for prosecution of war, 50 App. §§ 841, 842
- Joint rates or charges with freight forwarders, 49 § 1009

Stock of freight forwarder, ownership by officer or employee of carrier, 49 § 1011

MOTOR CARRIERS—Continued

Tax on transportation, 26 §§ 3469, 3475
War powers of Interstate Commerce Commission, 49 § 304 (e, f); 50 App. § 631

MOTOR VEHICLES

Defined, 26 § 3540
Diplomatic and consular officers, transportation, 22 § 130b
Exchange in part payment of new equipment, 14 § 31a
Flag displayed on, 36 § 175
Probation officers, allowances for use, 18 § 726a
Tax on use, 26 § 3540
Transportation of government and other personnel for prosecution of war, 50 App. §§ 841, 842

MULTIGRAPH MACHINES, ETC.

Manufacturers' excise tax, 26 § 3406

MUNICIPAL CORPORATIONS

Bonds, sale of certain securities by Secretary of Treasury authorized, 15 § 611a–1
Contracts for relocation of railroads, etc., 16 § 831q
Flag, display with flag of city, 36 § 175
Tennessee Valley Authority, conveyance of property to replace lands flooded or destroyed, 16 § 831c

MUNITIONS PLANTS

Tennessee Valley Authority, prohibition against conveyance of property on which plant is located, 16 § 831c

MUSIC MACHINES

Tax on coin operated machine, 26 § 3267

MUSICAL COMPOSITIONS

Income tax, work covering period of thirty-six months or more, 26 § 107

MUSICAL INSTRUMENTS

Manufacturers' excise tax, 26 § 3404

MUTUAL INSURANCE COMPANIES

Excess profits tax, 26 § 710
- Adjusted excess profits net income, exemption, 26 § 710
- Equity invested capital in special cases, 26 § 723
- Returns, 26 § 729

Income tax,
- Accrual of discount, 26 § 207
- Alternative tax, 26 § 117
- Amortization of premium, 26 § 207
- Capital gains or losses, 26 § 207
- Credits, 26 § 207
- Deductions, 26 § 207
- Dividends to policy holders defined, 26 § 207
- Double deductions, mutual insurance companies, 26 § 207
- Foreign mutual insurance companies, 26 § 207
 - Marine insurance company, 26 § 204
- Gross investment income defined, 26 § 207
- Net premiums defined, 26 § 207
- Normal tax, 26 § 207
- Surtax, 26 § 207
 - Credits, 26 § 207

MUTUAL INSURANCE COMPANIES—Continued

Net income defined, 26 § 207
Paid or declared defined, 26 § 207

MUTUAL INVESTMENT COMPANIES

Income tax,
- Consolidated returns, 26 § 141
- Surtax, 26 § 363
- Taxable year, 26 § 108

NARCOTIC DRUGS

Defined, 21 § 184a

NARCOTICS

Opium Poppy Control Act, 21 §§ 188–188n
- Acquisition of opium poppy seed for medical and scientific purposes, 21 § 188i
- Application of act, 21 § 188k
- Burden of proof, 21 § 188m
- Bureaus, assistance in enforcement of Act, 21 § 188j
- Complaint, information or indictment, 21 § 188m
- Definitions, 21 § 188a
- Delivery for medical or scientific purposes of opium poppies forfeited to government, 21 § 188g
- Departments, assistance in enforcement of Act, 21 § 188j
- Destruction of opium poppies seized by and forfeited to United States, 21 § 188g
- Enforcement by Secretary of Treasury, 21 § 188j
- Fines and punishments for violation, 21 § 188*l*
- Forfeiture of opium poppies produced or obtained in violation of law, 21 § 188g
- Gift of opium poppy to unlicensed person prohibited, 21 § 188c
- Imports, power of Secretary of Treasury to limit or prohibit, crude opium, 21 § 188h
- Indictment, complaint or information, 21 § 188m
- International obligations, purpose of act to discharge, 21 § 188
- License,
 - False statements in application for license as to opium products or poppies, 21 § 188*l*
 - Manufacture of opium products or products of opium poppies, issuance, 21 § 188e
 - Presumptions under Opium Poppy Control Act, 21 § 188m
 - Production by unlicensed person prohibited, 21 § 188c
 - Production of opium poppy, 21 § 188b
 - Production of poppy or opium products, 21 § 188e
 - Sale, etc., of poppy seed to unlicensed person, 21 § 188f
 - Sale, etc., to unlicensed person prohibited, 21 § 188c
 - Shipment, etc., by unlicensed person, prohibited, 21 § 188d
 - Want of license as authority for forfeiture or seizure, 21 § 188g

NARCOTICS—Continued

Opium Poppy Control Act, 21 §§ 188, 188n—Con.
- Manufacturer of opium products,
 - License, 21 § 188e
 - Unlicensed person, 21 § 188c
- Offenses, 21 § 188*l*
- Opium defined, 21 § 188a
- Opium poppy defined, 21 § 188a
- Opium poppy seed, sale, etc., to unlicensed person, 21 § 188f
- Opium products defined, 21 § 188a
- Partial invalidity of act, 21 § 188n
- Person defined, 21 § 188a
- Presumptions and burden of proof, 21 § 188m
- Produce or production defined, 21 § 188a
- Production of opium poppy or opium products by unlicensed person prohibited, 21 § 188c
- Purchase of opium poppy prohibited, 21 § 188c
- Purpose, 21 § 188
- Renewal of license to manufacture or produce opium products or poppies, 21 § 188e
- Repeals by act, 21 § 188h
- Revocation of license to manufacture or produce opium products or poppies, 21 § 188e
- Sale of opium poppy prohibited, 21 § 188c
- Sale of seed of opium poppy to unlicensed person prohibited, 21 § 188f
- Seizure and forfeiture of poppies produced in violation of act, 21 § 188g
- Shipment, etc., by unlicensed person, prohibited, 21 § 188d
- Transportation of opium products or poppies by unlicensed persons prohibited, 21 § 188d
- Treasury Department, acquisition for medical and scientific needs, 21 § 188i

Vessel engaged in foreign voyage without manifest, 21 § 184a

NATIONAL ACREAGE ALLOTMENT

Peanuts, allotment, 7 § 1358

NATIONAL ANTHEM

Standing and saluting during playing, 36 § 171

NATIONAL ARCHIVES

Confidential matter, 44 § 300c
Copies of archives or records, 44 § 300h
Council,
- Approval of,
 - Archivist's list of papers of no permanent value, 44 § 300i
 - Records for transfer, 44 § 300c
- Creation and duties, 44 § 300f

Disposition of papers of no permanent value, 44 § 300i
Employees, appointment, 44 §§ 300a, 300b
Motion picture films and sound recordings, 44 § 300g
Requisitioning archives or records for transfer, 44 § 300c
Rules and regulations, 44 §§ 300a, 300c
- National Archives Council, 44 § 300f

NATIONAL ARCHIVES TRUST FUND BOARD

Annual report to Congress as to securities and property, 44 § 300jj

NATIONAL ARCHIVES TRUST FUND BOARD—Continued

By-laws, adoption, 44 § 300hh
Citation of act, 44 § 300aa
Costs of administration paid out of income from trust fund, 44 § 300ii
Creation and membership, 44 § 300bb
Employees appointed without regard to civil service laws, 44 § 300hh
Engaging in business or exercising voting privileges of securities forbidden, 44 § 300dd
Exemption from taxation of gifts and bequests, 44 § 300gg
Gifts or bequests, etc., administration, 44 § 300cc
Members exempt from personal liability except for malfeasance, 44 § 300ff
Members to serve without compensation, 44 § 300ii
Membership as office, 44 § 300bb
Official seal, 44 § 300hh
Powers and obligations of trustee as to property and funds, 44 § 300ff
Proceeds from sales of securities deposited in treasury to account of National Archives Trust Fund, 44 § 300ee
Sales of publications and releases paid into and extended as part of trust fund account, 44 § 300ee
Secretary of the Treasury to handle moneys or securities of, 44 § 300dd
Secretary to make investments lawful for trust companies in District of Columbia, 44 § 300dd

NATIONAL BANKS

Federal obligations not considered in computing limitation of debt, 12 § 84
Information collected, duty to supply other agency, 5 § 139a

NATIONAL BITUMINOUS COAL COMMISSION

Counsel,
- Bituminous Coal Consumers' Counsel to perform functions of consumers' counsel, 15 § 852
- Maintenance by or against Bituminous Coal Consumers' Counsel of proceedings by or against consumers' counsel, 15 § 852
- Orders, rules, etc., to continue in effect after establishment of Office of the Bituminous Coal Consumers' Counsel, 15 § 852
- Records and property of Consumers' Counsel transferred to Bituminous Coal Consumers' Counsel, 15 § 852

NATIONAL BUDGET SYSTEM

Director of Budget, approval of reversion to appropriation of money received from foreign government for defense article, etc., 22 § 415
Hawaiian Homes Commission, 48 § 707

NATIONAL CEMETERIES

Fires, setting, 18 § 106
Railroad's encroachment on right of way, etc., prohibited, 24 § 290

NATIONAL COLLECTION OF FINE ARTS

New name of bureau formerly designated as National Gallery of Art, 20, note prec. § 71

NATIONAL DEFENSE

Acquisition of arms, ammunition, etc., produced within jurisdiction of certain foreign countries, 22 § 417
Agreements for disposition of defense article or defense information to foreign government, 22 § 413
Agricultural Adjustment Act allotments affected by acquiring farm for, 7 §§ 1313 (h), 1334 (d), 1344 (j)
Agricultural conservation program payments on crop acquired for, 16 § 590h note
Appropriations to accomplish purposes of act concerning loans, leases, etc., 22 § 415
Canal Zone, extension of act, 50 App. § 702
Communication to another government of defense information concerning defense article, 22 § 412
Construction of act concerning lending, leasing, etc., of defense articles to change existing law, 22 § 419
Continuance of Act, 50 App. § 773
Contracts,
- Disposition of defense article or defense information to foreign government, 22 § 413
- Hours of service, etc., 50 App. §§ 1151, 1152, 1154, 1158, 1159, 1160, 1172, 1181
- Procurement of defense article or defense information for foreign government, 22 §§ 421, 422

Defense Articles, generally, this index
Defense Information, generally, this index
District of Columbia, extension of act, 50 App. § 702
Duration of powers under act concerning loans, leases, etc., to foreign government, 22 § 412
Emergency Price Control, generally, this index
Exchange of defense article to another government, 22 § 412
Funds derived from sale of materials available for national defense purposes, 50 § 98e
Hawaii, employment of nationals of United States, 48 § 518a
Income tax, emergency facilities of taxpayer, amortization deduction, 26 § 124
Information furnished by,
- Secretary of War or Secretary of Navy when defense article or defense information is exported, 22 § 414

Inspection of defense article for another government, 22 § 412
Land, purchase with funds available for national defense, 50 App. § 771
Lease of defense article to another government, 22 § 412
Lending defense article to foreign government, 22 § 412
Limitation of value of articles that may be disposed of to another government, 22 § 412
Manufacture of defense article for foreign government, 22 § 412

NATIONAL DEFENSE—Continued

Military equipment, munitions, machinery, tools, etc., President's power to requisition in interest of national defense, 50 App. § 721
Outfitting defense article for another government, 22 § 412
Patent rights, protection on disposition of defense articles or information to foreign government, 22 § 416
Philippine Islands,
Extension of act, 50 App. § 702
Jurisdiction of offenses, 50 App. § 702
Placing defense article in working order for another government, 22 § 412
Possessions of United States, extension of act, 50 App. § 702
President of the United States,
Authority to authorize manufacture, sale, lease, etc., of defense articles or information, 22 § 412
Contracts for procurement for foreign governments, 22 § 421
Duration of powers under act concerning lending, leasing, etc., defense articles, 22 § 412
Exercise of power and authority under act,
Lending, leasing, etc., of defense articles, 22 § 418
Requisitioning of property, 50 App. § 724
Manufacture, lease, lend, etc., defense articles for or to another government, 22 § 412
National defense housing projects, termination of emergency, 42 § 1541
Reports to Congress under act,
Loans, leases, etc., 22 § 414
Requisitioning of property, 50 App. § 723
Requisitioning certain articles, equipment, etc., 50 § 99 note; 50 App. §§ 721–724
Retaining articles procured for foreign government, 22 § 422
Rules and regulations to carry out act,
Loans, leases, etc., 22 § 418
Requisitioning of property, 50 App. § 724
Terms and conditions on which foreign government may receive aid, fixing, 22 § 412
Priorities of deliveries of materials, 50 App. § 633
Priorities of merchant vessels, 46 note prec. § 1101
Procuring defense articles, etc., for foreign governments, 22 §§ 412, 421
Proving defense article for another government, 22 § 412
Radio stations, control and closing, 47 § 605 note, Ex. Ord. No. 8964
Reconditioning defense article for another government, 22 § 412
Reconstruction Finance Corporation to organize corporations on request of Federal Loan Administrator for promoting, 15 § 606b
Release for export of defense article furnished another government, 22 § 412
Repairing defense article for another government, 22 § 412

NATIONAL DEFENSE—Continued

Reports to Congress of operations under act,
Loans, leases, etc., to foreign government, 22 § 414
Requisitioning of property, 50 App. § 723
Requisitioning of certain articles, equipment, etc., 50 § 99 note; 50 App. §§ 636a, 721–724
Retaining defense articles procured for foreign government, 22 § 422
Rules and regulations by President to carry out act,
Lending, leasing, etc., of defense articles, 22 § 418
Requisitioning of property, 50 App. § 724
Sale of defense article to another government, 22 § 412
Secretary of Navy, generally, this index
Secretary of War, generally, this index
Soil conservation allotments affected by acquiring farm for, 16 § 590h
Territories, extension of act, 50 App. § 702
Testing defense article for foreign government, 22 § 412
Transfer of defense articles to foreign government, 22 § 412
War Materials and Munitions, generally, this index
Transportation policy of Congress, national transportation system adequate to meet needs of, 49, note prec. § 301
Vessels, contracts for acquisition, etc., by Maritime Commission, 46, note prec. § 1211
Vessels necessary for, acquisition, 46, note prec. § 1101
War Housing Insurance, generally, this index

NATIONAL FORESTS

Appropriations for forest service, reimbursement for use of equipment chargeable to other appropriations or federal agencies, 16 § 580
Counties, rent of equipment for fire control, 16 § 578a
Fires, setting fires, 18 § 106
Mineral land and mining, Plumas National Forest, mineral locations in, 16 § 482i
Olympic National Park, exchange of lands for national forest lands, 16 § 251a
Plumas National Forest, 16 § 482i
Private agency, rental of equipment for fire control, 16 § 578a
Sequoia National Forest, addition to, 16 § 471e
State, rent of equipment for fire control, 16 § 578a

NATIONAL GALLERY OF ART

Name changed to National Collection of Fine Arts, 20, note prec. § 71

NATIONAL GUARD

Alaska, this index
Allowances,
Active duty, 37 § 114
Air travel allowance, 37 § 112

NATIONAL GUARD—Continued

Allowances—Continued
Mileage, transportation and traveling expenses, 37 § 112
Reduction by reason of Pay Readjustment Act, 37 § 119
Travel allowance on discharge or release, 10 § 752
Appropriations not affected by issue of surplus stores and materials purchased from United States Army, 32 § 44
Canal Zone, 32 § 194
Commissioned service in guards affecting increase of pay of chief warrant officers and commissioned warrant officers, 37 § 108
District of Columbia, replacement issues not to exceed receipts, 32 § 47–1
Enlisted force,
Increase of pay of enlisted men in federal forces, 37 § 109
Relief from selective training and service after three-year service, 50 App. § 305
Extension of service or service period, 50 App. § 352
Federal pay,
Active duty, 37 § 114
Armory drill pay, flying pay computed on basis of, 37 § 118
Credit for services in other branches in computing pay increases, 37 § 103
Drilling and training, 37 § 114
Flying duty, 37 § 118
Grades or ranks to which not entitled, 50 App. § 402 note
Longevity pay of officers, 37 §§ 101, 103
Officers, 37 §§ 101, 103
Parachute duty, 37 § 118
Reduction by Pay Readjustment Act, 37 § 119
Flying duty, additional pay, 37 § 118
Longevity credit of enlisted men and warrant officers, 37 § 18a
Mexican border service, naturalization of veterans, 8 § 723a
Motor vehicles, specifications, 32 § 51
Officers,
Commissioned officers,
Computing service for pay, 37 § 101
Credits for pay, 37 § 103a
Compensation for attending field or coast defense instructions, 37 § 114
Relief from selective training and service after three-year service, 50 App. § 305
Parachute duty, additional pay, 37 § 118
Puerto Rico, 32 § 194
Replacement issues not to exceed receipts, 32 § 47–1
States,
Organization of other military force while Guard is in federal service, 32 § 194
Replacement issues not to exceed receipts, 32 § 47–1
Surplus stores and materials purchased from United States Army, Secretary of War authorized to issue to, 32 § 44
Territories, 32 § 194
Replacement issues not to exceed receipts, 32 § 47–1

NATIONAL GUARD—Continued

Warrant officers, pay and allowances, 37 § 114

NATIONAL GUARD OF THE UNITED STATES

Commissioned officers,
Computing service for pay, 37 § 101
Credits for pay, 37 § 103a

NATIONAL GUARD RESERVE

Commissioned officers,
Computing service for pay, 37 § 101
Credits for pay, 37 § 103a

NATIONAL HISTORICAL PUBLICATIONS COMMISSION

Recommendations, 44 § 300e

NATIONAL HOUSING ACT

Associations, partnerships, etc., forbidden to use letters "FHA", 12 § 1731 (d)
Consolidation of housing agencies, 50 App. § 601 note, Ex. Ord. No. 9070
Deeds, conveyances, etc., executed by administrator or assistant administrator, 12 § 1703 (c)
Delegation by administrator of power to any officer or agent he may appoint, 12 § 1703 (c)
Fees of administrator in connection with granting of insurance deposited in United States treasury, 12 § 1703 (f)
Insurance,
Loans to financial institutions to relieve shortage due to war activities, 12 § 1703
Mutual mortgage insurance, state defined, 12 § 1707 (d)
Rental housing insurance, 12 § 1713 (a) (7)
Refinancing and extending on conditions prescribed by administrator, 12 § 1703 (b)
War Housing Insurance, generally, this index
Mortgages,
Collection by administrator, 12 § 1703 (c)
Mortgage defined, 12 § 1736
Mortgagor defined, 12 § 1736
Mutual mortgage insurance, state defined, 12 § 1707 (d)
Rental housing insurance, 12 § 1713 (a) (7)
Property held by administrator as subject to state taxation, 12 § 1706b
Real property, sale or disposition by administrator, 12 § 1703 (c)
War Housing Insurance, generally, this index

NATIONAL HOUSING ADMINISTRATOR

See FEDERAL HOUSING ADMINISTRATOR, this index

NATIONAL HOUSING AGENCY

Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9116
District of Columbia, authority to provide housing in, 42 § 1561

NATIONAL HOUSING INSURANCE

Shortage due to war activities, insurance of loans for purpose of relieving, 12 § 1703

NATIONAL INDUSTRIAL RECOVERY ACT

Codes of fair competition, government contracts, compliance, 40 § 401 note
Contracts for supplies, 40 § 401 note, Ex. Ord. No. 6246
Rules and regulations, 40 § 401 note, Ex. Ord. No. 6252

NATIONAL LABOR RELATIONS ACT

Emergency Price Control Act affecting rights under, 50 App. § 964

NATIONAL LABOR RELATIONS BOARD

Stabilization of prices, wages and cost of production, policy, 50 App. § 901

NATIONAL MILITARY PARKS

Fires, setting fires, 18 § 106

NATIONAL MONUMENTS

Fires, setting fires, 18 § 106
Organ Pipe Cactus National Monument, mining permitted, 16 § 450z

NATIONAL MORTGAGE ASSOCIATIONS

Defense housing insurance,
 Authority to purchase, service, etc., insured mortgages, 12 § 1716 (a) (2)
 Obligations of associations not to exceed principal of mortgages held, 12 § 1717

NATIONAL MUNITIONS CONTROL BOARD

Declaration of arms, ammunition and implements of war by President on recommendation, 22 § 452 note, Ex. Ord. No. 2549

NATIONAL NAVAL VOLUNTEERS

Commissioned officers,
 Computing service for pay, 37 § 101
 Credits for pay, 37 § 103a
Longevity pay of officers, 37 § 101
Pay of officers, service in volunteers counted in computing, 37 § 101

NATIONAL PARK SERVICE

Appropriations, expenses of preparation and recording title to donated lands, 16 § 14c
Coronado International Memorial, Secretary of the Interior to regulate use, 16 § 450y–1

NATIONAL PARKS

Admission fees, exemption from federal tax, 16 § 18e
Fires, setting fire or failure to extinguish, 18 §§ 106, 107

NATIONAL SERVICE LIFE CADETS

Aviation students, 38 § 802

NATIONAL SERVICE LIFE INSURANCE

Adopted parent included in term "parent", 38 § 801 (f)
Application for continuance, 38 § 802 (d) (3)

NATIONAL SERVICE LIFE INSURANCE—Continued

Appropriations, transfer of, 38 § 802 note
Aviation cadets, 10 § 308a; 34 §§ 850d, 850*l*
Aviation pilots in naval and marine and coast guard reserves, 34 § 841f
Beneficiary, person dying before expiration of 120 days, 38 § 802 (d)
Besieged person, 38 § 802
Captured person, 38 § 802
Death before expiration of 120 days, 38 § 802 (d)
Death benefits to disabled, captured or besieged persons, 38 § 802 (d) (5)
Disabled persons, 38 § 802
Disbursing or certifying officer,
 Liability for payment where recovery of such amount is waived, 38 § 802
 Not liable for loss by advancement of first premium, 38 § 802
Examination and re-examination of persons applying for waiver of premiums, 38 § 802 (n)
Father defined, 38 § 801 (f)
Flying cadets, 38 § 802
Investment of fund, expediting, 38 § 805a
Isolated person, 38 § 802
Lien for advancement of first premium from current appropriation, 38 § 802
Loco parentis included in term "parent", 38 § 801 (f)
Marine Corps Reserve, waiver of disability as condition of commission, 34 § 853c–6
Medical examination, 38 § 802 (d)
 Extension of period of military service without further examination, 50 App. § 353
Mother defined, 38 § 801 (f)
National service life insurance fund, expediting investments, etc., 38 § 805a
Naval Reserve, waiver of disability as condition of commission, 34 § 853c–6
Parent defined, 38 § 801 (f)
Pensions or compensation not reduced by payment, 38 § 472b–1
Premiums,
 Advancement from current appropriations for first premium, 38 § 802
 Aviation cadets, 10 § 308a; 34 §§ 850d, 850*l*
 Naval, marine and coast guard corps aviation pilots, 34 § 841f
 Refund, 38 § 802 (n)
 Waiver of premiums,
 Captured, besieged or isolated persons, 38 § 802 (d) (3)
 Total disability of insured, 38 § 802 (d) (3)
Soldiers' and Sailors' Civil Relief Act, application, 50 App. § 540
Student aviation pilots in naval, marine and coast guard corps reserves, 34 § 841f
Surrender of insurance applied for by disabled person, 38 § 802 (d) (3)
Termination of protection of captured, besieged or isolated person, 38 § 802 (d) (3)
Time for application for insurance of disabled, captured or besieged person dying before filing application, 38 § 802 (d) (5)
Total disability, 38 § 802 (d)

NATIONAL SERVICE LIFE INSURANCE—Continued

Waiver of disability as condition of commission in Naval and Marine Corps Reserve, 34 § 853c–6

NATIONAL STOLEN PROPERTY ACT

Checks protected by check forgery insurance fund, 31 § 562

NATIONAL TRAINING SCHOOL FOR BOYS

Transfer of offenders, 18 § 753f

NATIONAL WAR LABOR BOARD

Stabilization of prices, wages and cost of production, policy, 50 App. § 901

NATIONAL YOUTH ADMINISTRATION

Extension and appropriations for administration, 15 §§ 721–728 note

NATIONALS AND NATIONALIZATION

Loss of nationality, presumption, 8 § 809
Settlement of Mexican Claims Act, generally, this index

NATURAL GAS

Applications for certificates for convenience and necessity, 15 § 717f
Sale, certificate of convenience and necessity, 15 § 717f
Service area, 15 § 717f
Temporary certificate of convenience and necessity, 15 § 717f
Transportation, certificate of convenience and necessity, 15 § 717f
War, encouragement of discovery on public domain, 30 § 223 note

NATURALIZATION

Affidavits in proceedings for naturalization of persons serving in armed forces in World War II, 8 § 1001; 50 App. § 640
Declaration of intention,
 Entry under age of sixteen, 8 § 720a
 Exception, 8 § 720a
 Person serving in armed forces in World War II, 8 § 1001; 50 App. § 640
Dishonorably discharged person serving in World War II, 8 § 1004; 50 App. § 640
English language, eligibility of person serving in armed forces in World War II, 8 § 1001; 50 App. § 640
Explosive license, application for, 50 § 130
Forms, rules and regulations for naturalization of person serving in armed forces in World War II, 8 § 1005; 50 App. § 640
Jurisdiction, persons serving in armed forces in World War II, 8 §§ 1001, 1002; 50 App. § 640
Mexican border veterans, 8 § 723a
Neutral claiming exemption under Selective Training and Service Act, 50 App. § 303 (a)

NATURALIZATION—Continued

Notice, proceedings for naturalization of person serving in armed forces in World War II, 8 § 1003; 50 App. § 640
Persons serving in armed forces in World War II, 8 §§ 1001–1005; 50 App. § 640
Petition for naturalization,
 Entry under age of sixteen, 8 § 720a
 Persons serving in armed forces in World War II, 8 §§ 1001, 1002; 50 App. § 640
 Time for filing, 8 § 720a
Presumption naturalized citizen has ceased to be citizen, 8 § 809
Spanish American war veterans, 8 § 723a
World War veterans, 8 § 723a

NAUTICAL SCHOOLS

Appropriation to states to admit students resident in other states, 34 § 1123c
Port of San Francisco defined as to location of, 34 § 1121
Vessels and equipment, furnishing to state maintaining marine school or nautical branch, 34 § 1123a

NAVAL ACADEMY

Allowances, midshipmen, 37 § 117
American republics, admission of students from, 34 § 1036–1
Midshipmen,
 Allowances, 37 § 117
 Graduation of students admitted from American republics, 34 § 1036–1
 Marine Corps, appointment of enlisted men, 34 § 1032a
 Pay, 37 § 117
 Regular Navy, appointment of enlisted men, 34 § 1032a
 Transportation and traveling expenses, 37 § 117
Pay, midshipmen, 37 § 117
Sons of soldiers, etc., of World War, appointment, 34 § 1036a
Temporary three-year course, 34 § 1054 note

NAVAL AVIATION CADET ACT OF 1942

Text of act, 34 §§ 850a–850m

NAVAL BASES

Civilian employees, payments to employees missing, interned or captured, 50 App. § 1002 note
Longshoremen's and Harbor Workers' Compensation Act, application to employment, 42 §§ 1651–1654

NAVAL CORPS RESERVE

Aviation cadet. Air Corps, this index

NAVAL MILITIA

Commissioned officers, computing service for pay, 37 § 101
Longevity pay of officers, 37 § 101
Pay of officers, service in militia counted in computing, 37 § 101

NAVAL OBSERVATORY

Transfer of functions to chief of naval operations, 50 App. § 601 note, Ex. Ord. No. 9126

NAVAL PROCUREMENT FUND

Establishment and expenditures from, 31 § 645a
Transfer of obligations to, 31 § 645a note

NAVAL PUBLIC WORKS

Construction for relief of contractors and employees, 34 § 557

NAVAL RESERVATIONS

Access roads, 23 § 106
Photographs, sketches, maps, models, etc., 50 App. §§ 781–785

NAVAL RESERVE

Active duty,
Family allowance, 37 §§ 201–220
Pay and allowances, 37 § 114
Aviation cadets,
Pay and allowances, 34 § 843a
Subsistence allowance, 34 §§ 843, 843a
Civilian aviators enlisted in or transferred to pilot ratings, 34 § 841h
Commissioned officers,
Computing service for pay, 37 § 101
Credits for pay, 37 § 103a
Emergency, transfer of enlisted men to Regular Navy, 34 § 774
Enlisted men,
Active duty,
Family allowances, 37 §§ 201–220
Pay and allowances, 37 § 114
Clothing and clothing allowance, 37 § 110
Flying or parachute duty, additional pay, 37 § 118
Longevity credit, 37 § 18a
Relief from selective training and service after three-year service, 50 App. § 305
Transfer to Regular Navy, 34 § 774
Travel allowance on discharge or release, 34 § 895
Ensign,
Aviation cadet commissioned as, 34 § 850f
Commissioned as lieutenants, 34 § 850h
Flying duty, additional pay, 37 § 118
Insurance, waiver of disability as condition of appointment, 34 § 853c–6
Longevity credit of warrant officers and enlisted men, 37 § 18a
Longevity pay of officers, 37 § 103
Medal awarded to member, 34 § 356b
Additional compensation, 34 § 357
Only one to be awarded, 34 § 358
National service life insurance, waiver of disability as condition of appointment, 34 § 853c–6
Nurses, allowance on death to widow, child or dependent relative, 34 § 855c–2
Officers,
Active duty, pay and allowances, 37 § 114
Age limit for appointment to Regular Navy, 34 §§ 737a, 853c–2a; 50 App. §§ 808, 809
Allowance on death to widow, child or dependent relative, 34 § 855c–2
Numbers, Women's Reserve, 34 § 857a
Pay and allowances, 37 § 103
Physical disabilities, appointment, 34 § 853c–5
Officers—Continued
Relief from selective training and service after three-year service, 50 App. § 305
Retirement, appointment to active duty on waiver of physical disability, 34 § 853c–5
Temporary appointment to higher rank, 34 § 350j
Women's Reserve, 34 § 857a
Parachute duty, additional pay, 37 § 118
Pay and allowances, 37 § 103
Active duty, 37 § 114
Air travel, 37 § 112
Clothing, 37 § 110
Death to widow, child or dependent relative of enlisted men, 34 § 855c–2
Family allowance, 37 §§ 201–220
Flying or parachute duty, 37 § 118
Mileage, transportation and traveling expenses, 37 § 112
Per diem allowance in lieu of subsistence, 37 § 20 note
Reduction by reason of Pay Readjustment Act, 37 § 119
Transfer of enlisted men to fleet reserve, retired pay, 37 § 17a
Transportation of dependents on change of station, 37 § 112
Retired forces,
Family allowance while in active service, 37 §§ 201–220
Reduction of pay and allowances, 37 § 119
Warrant officers,
Active duty, pay and allowances, 37 § 114
Allowance on death to widow, child or dependent relative, 34 § 855c–2
Longevity credit, 37 § 18a
Pay for flying or parachute duty, 37 § 118
Women's Reserve,
Administration, 34 § 857
Age of members, 34 § 857b
Allowance for uniform and equipment, 34 § 857f
Civil service employees, replacement by women reservists prohibited, 34 § 857d
Death or disability in line of duty, 34 § 857e
Establishment, 34 § 857
Lieutenants, 34 § 857a
Limited service, 34 § 857c
Military or naval forces, reserve as included in term, 26 § 3797
Number of officers, 34 § 857a
Officers, 34 § 857a
Ranks and ratings, 34 § 857a
Releasing officers and men for sea duty, 34 § 857d
Restrictions on duty, 14 § 384
Termination of act, 34 § 857g
Uniform and equipment, allowance for, 34 § 857f
Voting in wartime, 50 §§ 301–315
World War veterans' relief, waiver of disability as condition of appointment, 34 § 853c–6

NAVAL RESERVE AVIATION PILOT ACT OF 1941

Text of Act, 34 §§ 841–841h

NAVAL RESERVE OFFICERS' TRAINING CORPS

Appropriations, 34 § 821 note
Funeral expenses, 34 § 926
Hospitalization, medical and surgical treatment, 34 § 821

NAVAL RESERVE POLICY BOARD

Membership and duties, 34 § 855o

NAVAL STATIONS

Sketches, photographs, maps, etc., 50 App. §§ 781–785

NAVAL STOCK FUND

Naval supply account fund, name changed to, 31 §§ 644, 644a; 34 § 528a note
Transfer of obligations from, 31 § 645a note
Transportation costs chargeable against fund, 34 § 528a

NAVAL SUPPLY ACCOUNT FUND

Name changed to Naval Stock Fund, 31 §§ 644, 644a; 34 § 528a note

NAVIGABLE WATERS

See FLOOD CONTROL, this index

NAVIGATION

Adoption and authorization of certain improvements, 33 § 701f note
War, waiver of compliance with navigation laws, 46 § 1 note, Ex. Ord. No. 8976

NAVY

Advisory Committee for Aeronautics, compensation of retired Navy officer serving committee, 49 § 245
Aerial flights, increased pay for officers, 37 § 118a
Aerographer, 34 § 135
 Rank, pay and allowances, 34 § 877a
Aircraft captured as prizes of war, 34 § 1131
Allowances,
 Active duty of retired officers, 37 § 115
 Admiral, 37 § 107
 Adopted child, right to family allowance, 37 § 220
 Aerographer, 34 § 877a
 Agent prohibited from receiving family allowance for services, 37 § 219
 Air travel allowance, 37 § 112
 Alaska, traveling expenses in, 37 § 112
 Allotment from pay may be continued or modified after enactment of family allowance law, 37 § 208
 Application for family allowance, 37 § 204
 Appropriations available for payment of family allowances, 37 § 213
 Assignment of family allowances, 37 § 215
 Attachment of family allowance, 37 § 215
 Attorney prohibited from receiving family allowance for services, 37 § 219
 Back allowances, 37 § 119
 Brothers of enlisted men, allowances to, 37 §§ 201–220
 Chief aerographer, 34 § 877a

NAVY—Continued

Allowances—Continued
 Chief of Naval Operations, 37 § 107
 Chief petty officers, 37 § 109
 Chief photographer, 34 § 877a
 Chief ship's clerk, 34 § 877a
 Chief torpedoman, 34 § 877a
 Children, 37 §§ 201–220
 Defined, 37 § 104
 Clothing allowance for enlisted men, 37 § 110
 Commencement of payment of family allowance, 37 § 207
 Commissioned warrant officers, 37 § 108
 Commodore, 37 § 107
 Continuance of payment of family allowance irrespective of pay accruing, 37 § 210
 Contributions by government to family allowances, amount of, 37 § 205
 Decree or agreement fixing sums payable to wife or child, family allowance not to exceed, 37 § 206
 Definition of terms in family allowance law, 37 § 220
 Delegation by Secretary of Navy of authority respecting family allowances, 37 § 211
 Dependents,
 Commissioned warrant officers, 37 § 108
 Deceased officer, man, or nurse, allowance to Naval Reserve and Marine Corps Reserve, 34 § 855c–2
 Defined, 37 § 104
 Enlisted men, 37 § 110
 Family allowances, 37 §§ 201–220
 Missing, interned or imprisoned men or officers, 50 App. §§ 1003, 1004, 1007, 1010, 1012
 Monetary allowances in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
 Officers, 37 § 107
 Rental allowance, 37 § 106
 Subsistence allowance, 37 § 105
 Warrant officers, 37 § 108
 Desertion affecting family allowance, 37 § 210
 Director of Selective Service System to cooperate in administering family allowance law, 37 § 214
 Divorced wife, allowance to, 37 §§ 201–220
 Enlisted men, 37 §§ 109, 110
 Family allowances, 37 §§ 201–220
 Enlistment allowance, 37 § 110
 Execution against family allowance, 37 § 215
 Exemption of family allowance from process, 37 § 215
 Fact questions concerning family allowances determined by Secretary of Navy, 37 § 212
 Family allowances to enlisted men, 37 §§ 201–220
 Foster parents, right to family allowance, 37 § 220
 Grandchildren of enlisted men, allowance to, 37 §§ 201–220
 Grandparents, right to family allowance, 37 § 220
 Half brothers and half sisters, right to family allowance, 37 § 220

NAVY—Continued

Allowances—Continued
- Household effects, transportation allowance, 37 § 112
- Illegitimate child, right to family allowance, 37 § 220
- Imprisonment affecting family allowance, 37 § 210
- Mileage, 37 § 112
- Missing, interned or imprisoned officers and men, 50 App. §§ 1001–1014
- Modification of determinations concerning family allowances, 37 § 212
- Offenses respecting family allowances, 37 §§ 216–219
- Officers,
 - Per diem allowance in lieu of subsistence, 37 § 20 note
 - Quarters, allowance when deprived of, 34 § 915
- Overpayment or erroneous payment of family allowances, 37 § 212
- Parents of enlisted men, allowance to, 37 §§ 201–220
- Payment of family allowance accruing before November 1, 1942, 37 § 207
- Perjury in obtaining family allowance, 37 § 217
- Persons designated to receive family allowance on behalf of dependents, 37 § 209
- Photographer, 34 § 877a
- Posthumous appointment or promotion affecting, 34 § 385f
- Preference to parents receiving family allowance, 37 § 220
- Privately owned vehicle, allowance for use, 37 § 112
- Quarters,
 - Officers deprived of, 34 § 915
 - Rental allowance, 37 § 106
- Rear admiral, 37 § 107
- Reduction, 50 App. § 814
 - Commissioned warrant officers, 37 § 108
 - Commissioned warrant officer or warrant officer commissioned in line or staff corps, 34 § 338f
 - Pay for family allowance, amount of, 37 §§ 206, 210
 - Pay Readjustment Act, 37 § 119
- Re-enlistment allowance, 37 § 110
- Regulations respecting family allowances, 37 § 211
- Rental allowance,
 - Commissioned officers and their dependents, 37 § 106
 - Commissioned warrant officers, 37 § 108
 - Commodore, 37 § 107
 - Enlisted men, 37 § 110
 - Nurses, 37 § 113
 - Rear admiral, 37 § 107
 - Retired officer not on active duty, 34 § 402a
 - Warrant officers, 37 § 108
- Retired members,
 - Commissioned officers on active service, 34 § 427

NAVY—Continued

Allowances—Continued
- Retired members—Continued
 - Enlisted men, family allowances, 37 §§ 201–220
 - Officer not on active duty, 34 § 402a; 37 § 115
 - Reduction, 37 § 119
 - Transportation of dependents, 37 § 112
- Review of determinations concerning family allowances, 37 § 212
- Secretary of Navy to administer family allowance law, 37 § 211
- Ship's clerk, 34 § 877a
- Sisters of enlisted men, allowances to, 37 §§ 201–220
- Staff officer serving in rank of rear admiral, 50 App. § 807
- Stepchild, stepparents, etc., right to family allowance, 37 § 220
- Subsistence allowances,
 - Commissioned warrant officers, 37 § 108
 - Commodore, 37 § 107
 - Nurses, 37 § 113
 - Officers,
 - Commissioned officers and their dependents, 37 § 105
 - Commodore, 37 § 107
 - Rear admiral, 37 § 107
 - Traveling, 37 § 112
 - Per diem allowance to officers in lieu of, 37 § 20 note
 - Public roads administration, officers detailed to, 23 § 117
 - Warrant officers, 37 § 108
- Temporarily appointed personnel, 34 § 350f; 50 App. § 810
- Termination of family allowance, 37 §§ 204, 207
 - Receiving allowance after termination of right as offense, 37 § 218
- Torpedoman, 34 § 877a
- Transfer from Naval Reserve, 34 § 774
- Transportation and travel allowance, 37 § 112
 - Dependents of officers and men, monetary allowance in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
 - Dependents of persons missing, interned or imprisoned, 50 App. § 1012
 - Public roads administration, officers detailed to, 23 § 117
- Vice admiral, 37 § 107
- Waiver of recovery of family allowances erroneously paid, 37 § 212
- Warrant officers, 37 § 108
 - Active duty of retired officer, 37 § 115
 - Air travel allowance, 37 § 112
 - Dependents, monetary allowance in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
 - Transportation of dependents, 37 § 112
- Wife, allowance to, 37 §§ 201–220

Anchorage and movement of vessels controlled by senior officer, 50 § 191c

NAVY—Continued

Appointment,
Acceptance, 50 App. § 810
Naval Reserve officer to Regular Navy, 34 §§ 737a, 853c–2a; 50 App. § 809
Assistant paymaster, age at time of appointment of chief ship's clerk or ship's clerk as, 34 § 61a
Authorized enlisted strength defined, 34 § 152
Auxiliary vessels, acquiring, converting or constructing authorized, 34 §§ 498c–4, 498c–9
Aviation students, national service life insurance, 38 § 802
Captains,
Pay, 37 § 101
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105
Certificates of officers as to pay and allowances, acceptance as supporting payments, 50 App. § 836
Chief aerographer, 34 § 135
Rank, pay and allowances, 34 § 877a
Chief of naval operations,
Pay and allowances, 37 § 107
Transfer to of functions of naval observatory and hydrographic office, 50 App. § 601 note, Ex. Ord. No. 9126
Chief of naval personnel, transportation of dependents and household effects of those in service, 50 App. §§ 831–833
Chief petty officers, pay and allowances, 37 § 109
Chief photographer, 34 § 135
Pay, rank and allowances, 34 § 877a
Chief ship's clerk, 34 § 135
Age at time of appointment as assistant paymaster, 34 § 61a
Rank, pay and allowances, 34 § 877a
Chief torpedoman, 34 § 135
Ensign, eligibility for appointment as, 34 § 335b
Rank, pay and allowances, 34 § 877a
Civilian employees, pay and allowances of missing, interned or imprisoned employees, 50 App. §§ 1001–1016
Claims for damages occasioned by Navy in foreign country, 31 § 224d
Combatant ships, construction, 34 § 498a–3
Commissary supplies, purchase by personnel of Coast and Geodetic Survey, 33 § 868a
Commissioned officers,
Appointment of commissioned warrant officers and warrant officers as, 34 §§ 338–338g
Authorized number of officers of active list of the line, 34 § 2
Computations for determining number, suspension of laws, 50 App. § 806
Limitation on cost of construction of quarters, 34 § 558
Number of commissioned warrant officers and warrant officers appointed as, 34 § 338
Oath of elector in naval service administered by, 50 § 308
Pay, 37 § 101
Credits for pay, 37 § 103a

NAVY—Continued

Commissioned officers—Continued
Posthumous commissions, 34 §§ 285b–285f
Qualifications of commissioned warrant officer or warrant officer appointed as, 34 §§ 338a, 338b
Recommendation of appointment of commissioned warrant or warrant officer as, 34 § 338b
Rental allowance, 37 § 106
Report to Congress of persons commissioned from civilian life, 37 § 120
Retired pay on active duty, 34 § 427
Revocation of commission of commissioned warrant officer or warrant officer commissioned in line or staff corps, 34 § 338e
Subsistence allowance, 37 § 105
Temporary appointment to higher ranks or grades, 34 §§ 350b, 350h
Commissioned warrant officers,
Allowances, reduction of allowance of officer commissioned in line or staff corps, 34 § 338f
Appointment to commissioned rank in line and staff corps, 34 §§ 338–338g
Eligibility to appointment as ensign, 34 § 235b
Establishment, 34 § 135
Limitation on cost of construction of quarters, 34 § 558
Pay and allowances, 34 §§ 877a, 995a; 37 § 108
Reduction of pay of officer commissioned in line or staff corps, 34 § 338f
Qualification for appointment as commissioned officer in line or staff corps, 34 §§ 338a, 338b
Rank, 34 § 877a
Retired pay, 34 § 995a
Temporary appointment to rank not above lieutenant, 34 § 350a
Composition, increase in under age vessels, 34 § 498–5
Computations for determining number of commissioned officers, suspension of laws, 50 App. § 806
Conclusiveness of findings relating to pay and allowances of missing, interned and imprisoned men, 50 App. §§ 1009, 1010
Construction of combatant ships, 34 § 498a–3
Construction of vessels, 34 §§ 498a–5, 498c–7
Local defense, 34 § 498c–5
Minor combatant, auxiliary and patrol vessels authorized, 34 § 498c–6
Patrol and mine vessels, 34 § 498c–7
Under age vessels, power to construct, 34 § 498a–4
Construction work on bases in British possessions in Atlantic Ocean, eight-hour law suspended, 40 § 321 note
Continuance of person in missing status, 50 App. §§ 1005, 1006
Contractors and employees, relief for losses incurred by enemy action, 34 § 557
Contracts, 50 App. §§ 1151, 1152, 1154, 1158, 1159
Bids for contracts during emergency, 50 App. § 633

NAVY—Continued

Contracts—Continued
Limitation of contractor's fee, 50 App. § 633
Priorities of delivery of materials, 50 App. § 633
Death gratuity after twelve months' absence, 50 App. § 1005
Dependents,
Transportation allowance on change of station, 37 § 112
Transportation for officers and enlisted men, 50 App. §§ 831–833
Disbursing officers,
Time for examination of quarterly accounts, covering expenditures, 31 § 80c
Use of receipts of public money for current expenditures, 31 § 495a
Discharge of enlisted men,
Enlisting without written consent of parent or guardian, 34 § 181
Extended enlistment, 34 § 186
Dishonorable discharge affecting right of naturalization, 8 § 1004; 50 App. § 640
Draftee as member of, 50 App. § 303 note
Enemies, relief to contractors for public works for losses incurred from enemy action, 34 § 557
Enlisted men,
Appointed to Naval Academy, 34 § 1032a
Clothing, 37 § 110
Custodians at embassies, legations, etc., in foreign countries, 34 § 448b
Detail to duty in Navy Department and Marine Corps headquarters, 34 § 450b
Disposition on termination of enlistment inapplicable to extended service, 34 § 201a
Employment in bachelor officers' quarters and messes, 34 § 450c
Extension of enlistments during national emergency or war, 34 §§ 186, 692
Family allowance, 37 §§ 201–220
Limitation on cost of construction of quarters, 34 § 558
Period of enlistment, 34 § 181
Relief from selective training and service after three-year service, 50 App. § 305
Retention in service after expiration of enlistment of man suffering from disease or injury, 34 § 185
Retired pay, 37 § 115
Shipping articles to contain substance of provisions as to extension of enlistments, 34 § 181a
Term of enlistment, 34 § 774
Transfer from Naval Reserve, 34 § 774
Transportation of dependents and household goods, 50 App. §§ 831–833
Travel allowance, payment and settlement, 34 § 899
Ensign,
Chief torpedoman eligible for appointment, 34 § 335b
Torpedoman eligible for appointment, 34 § 335b
Equivalent pay of retired members, 37 § 115

NAVY—Continued

Exchange of certain equipment in part payment of new equipment, 34 § 532a
Family allowance to enlisted men, 37 §§ 201–220
Flying cadets, national service life insurance, 38 § 802
Fuel, charge to appropriation of fuel acquired other than by purchase, 34 § 580a
Gifts from members of armed forces abroad, free entry, 50 App. §§ 846, 847
Honorable discharge in lieu of birth certificate required before working on defense project, 41 § 49
Household goods, transportation for officers and enlisted men, 50 App. §§ 831–833
Houses of prostitution near naval establishments forbidden, 18 § 518a
Imprisonment affecting family allowances, 37 § 210
Income tax,
Additional allowances for service, exclusion from gross income, 26 § 22
Exclusion from gross income of award for injury, 26 § 22
Missing, interned or imprisoned men, 50 App. § 1013
Insurance premiums deductions from pay continued for missing, interned or imprisoned men, 50 App. § 1003
Judge Advocate General of Navy, this index
Lending, leasing, etc., of defense articles or information, act not to be construed to change laws concerning naval forces, 22 § 419
Line staff, commissioned warrant officers and warrant officers appointed as commissioned officers, 34 §§ 338–338g
Local defense, construction and acquisition of vessels for, 34 § 498c–5
Longevity pay,
Enlisted men, transfer from Naval Reserve, 34 § 774
Officers, 37 § 101
Reserve officers, 37 § 103
Longshoremen's and Harbor Workers' Compensation Act, application to land used for naval purpose, 42 §§ 1651–1654
Mileage accounts, payment and settlement, 34 § 899
Mine sweepers, power to acquire and convert small vessels, 34 § 498c–8
Mine vessels, construction, 34 § 498c–7
Naturalization of person serving in Army in World War II, 8 §§ 1001–1005; 50 App. § 640
Non-commissioned officers, posthumous appointment, 34 § 285e
Non-commissioned warrant officers, rank, 34 § 877a
Offenses, receiving allowances and pay of missing, interned or imprisoned men, 50 App. § 1008
Officers,
Acceptance of appointment, 50 App. § 810
Appointment as inspectors of buildings in foreign countries, 34 § 448a
Certificates as to, pay and allowances, acceptance as supporting payments, 50 App. § 836
Commissioned officers,
Authorized number of officers of active list of the line, 34 § 2

NAVY—Continued

Officers—Continued
Commissioned officers—Continued
Temporary appointment to higher ranks or grades, 34 §§ 350b, 350h
Commissioned warrant officers, temporary appointment to rank not above lieutenant, 34 § 350a
Defense housing, 42 § 1501
Initiation and development, 42 § 1502
Detailed to public roads administration, 23 § 117
First class petty officers, temporary appointment to rank not above lieutenant, 34 § 350a
Housing for, 42 § 1522
Mileage accounts, payment and settlement, 34 § 899
Naval Reserve Corps officers, appointment to Regular Navy, 34 §§ 737a, 853c–2a; 50 App. § 809
Quarters, allowance on being deprived of, 34 § 915
Relief from selective training and service after three-year service, 50 App. § 305
Retired pay, post
Special prize commissioner, appointment of officer as, 50 App. § 825
Temporary appointments,
Higher rank or grade without prejudice to permanent appointments, 34 § 350f
Number determined by President, 34 § 350d
Termination of, 34 § 350i; 50 App. § 812
Transportation of dependents and household goods, 50 App. §§ 831–833
Patrol vessels,
Acquisition and conversion of small vessels, 34 § 498c–8
Construction, 34 § 498c–7
Pay,
Active duty of retired members, 37 § 115
Additional pay, flying or parachute duty, 37 §§ 29b, 118
Special qualifications, 37 § 116
Admiral, 37 § 107
Aerographer, 34 § 877a
Air service, 37 § 118
Increase of pay, 37 § 102
Alaska, increase of pay for services in 37 § 102
Back pay, 37 § 119
Base pay,
Captain, 37 § 101
Chief petty officers, 37 § 109
Commissioned officers below grade of rear admiral, 37 § 101
Commissioned warrant officers, 37 § 108
Commodore, 37 § 107
Enlisted men, 37 § 109
Increase, 50 App. § 1018
Services outside United States, 37 § 102
Rear admiral, 37 § 107
Warrant officers, 37 § 108
Captain, 37 § 101
Chief aerographer, 34 § 877a
Chief of Naval Operations, 37 § 107

NAVY—Continued

Pay—Continued
Chief petty officers, 37 § 109
Chief photographer, 34 § 877a
Chief ship's clerk, 34 § 877a
Chief torpedoman, 34 § 877a
Commissioned officers, 37 §§ 101–103a
Enlisted man temporarily appointed, 34 § 350f
Increase of base pay for services outside United States, 37 § 102
Commissioned warrant officers, 34 §§ 677a, 995a; 37 § 108
Commodore, 37 § 107
Computation of services for pay purposes, 37 § 101
Credits for service, 37 §§ 101–103a
Enlisted men, 37 § 109
Additional pay,
Flying or parachute duty, 37 §§ 29b, 118
Special qualifications, 37 § 116
Detention after termination of enlistment, suspension of law providing for additional pay, 34 § 201b
Increase for services outside United States, 37 § 102
Insular force, 37 § 110
Missing, interned or imprisoned men, 50 App. §§ 1001–1014
Temporarily appointed to higher duty, 34 § 350f
Transfer from Naval Reserve, 34 § 774
Flying duty, additional pay, 37 § 118
Increase,
Aerial flights, 37 § 118a
Commissioned warrant officers, 37 § 108
Enlisted men, 37 § 109
Flying or parachute duty, 37 §§ 29b, 118
Officers' base pay, 37 § 101
Services outside United States, 37 § 102
Insular force, enlisted men in, 37 § 111
Missing, interned or imprisoned officers or men, 50 App. §§ 1001–1014
Nurses, increase of pay for services outside United States, 37 § 102
Parachute duty, 37 § 118
Performing special or unusual duty, 34 § 212a
Periods of pay, 37 § 101
Photographer, 34 § 877a
Posthumous appointment or promotion affecting, 34 § 285f
Rear admiral, 37 § 107
Reduction, 50 App. § 814
Commissioned warrant officer or warrant officer commissioned in line or staff corps, 34 § 338f
Family allowance, 37 §§ 202, 206, 210
Pay Readjustment Act, 37 § 119
Reserve forces, 37 § 103
Retired officer on active duty, 37 § 115
Sea duty, increase pay for, 37 § 102
Services counted for pay purposes, 37 § 101
Ship's clerk, 34 § 877a
Special qualifications of enlisted men, 37 § 116

NAVY—Continued

Pay—Continued
- Staff officer serving in rank of rear admiral, 50 App. § 807
- Students admitted to Naval Academy from American republics, 34 § 1036–1
- Submarine duty, increase of pay, 37 § 102
- Temporary appointment of personnel, 34 § 350f; 37 § 101; 50 App. § 810
- Torpedoman, 34 § 877a
- Vice admiral, 37 § 107
- Warrant officers, 34 § 877a; 37 § 108
 - Active duty of retired officer, 37 § 115
 - Flying or parachute duty, 37 § 118

Paymaster general,
- Advanced check payments to naval procurement fund made on request of, 31 § 645a
- Transfer of obligations to naval procurement fund, 31 § 645a note

Per diem allowance for officers in lieu of subsistence, 37 § 20 note

Philippine Islands, sale of materials and equipment for vessels, 34 § 554

Photographer, 34 § 135
- Rank, pay and allowances, 34 § 877a

Postage, free use of mails, 50 App. § 639

Promotion and advancement of officers,
- Lieutenant in the line, 34 § 338d
- Posthumous promotion, 34 §§ 285d, 285e
- Rank, time of taking rank on promotion, 50 App. § 806
- Suspension of laws relating to, 50 App. § 806

Public roads administration, officers detailed to, 23 § 117

Public works, Secretary of Navy authorized to construct, 34 § 557

Quartermaster supplies, purchase by personnel of Coast and Geodetic Survey, 33 § 868a

Quarters,
- Allowance on being deprived of, 34 § 915
- Limitation on cost of construction, 34 § 558

Rank and precedence of officers,
- Aerographer, 34 § 877a
- Chief photographer, 34 § 877a
- Chief ship's aerographer, 34 § 877a
- Chief ship's clerk, 34 § 877a
- Chief torpedoman, 34 § 877a
- Commissioned warrant officer appointed as commissioned officer in line or staff corps, 34 § 338c
- Naval Reserve officers appointed to Regular Navy, 34 §§ 737a, 853c–2a; 50 App. § 809
- Non-commissioned warrant officers, 34 § 877a
- Officers performing special or unusual duty, 34 § 212a
- Photographer, 34 § 877a
- Promoted officers, 50 App. § 806
- Ship's clerk, 34 § 877a
- Torpedoman, 34 § 877a
- Warrant officers, 34 § 877a
 - Appointed as commissioned officers in line or staff corps, 34 § 338c

NAVY—Continued

Rations,
- Aircraft flight rations, 34 § 909
- In kind, suspension, 34 § 902a note
- Suspension, 34 § 902a note

Re-enlistment allowance, 37 § 110

Reorganization, 50 App. § 601 note, Ex. Ord. No. 9096

Replacement vessels, construction, 34 § 498a–5

Report to Congress of persons commissioned from civilian life, 37 § 120

Reserves, extension of enlistment in time of war, 34 § 186

Retainer pay of retired members, 37 § 115

Retired pay, 37 § 115
- Admiral or vice admiral, 34 § 398b
- Advisory Committee for Aeronautics, officer serving committee, 49 § 245
- Commissioned officers on active duty, 34 § 427
- Commissioned warrant officers, 34 § 995a
- Computation, 37 § 26
 - Active duty, 34 § 350c
- Enlisted men transferred to fleet reserve, 37 § 17a
- Increased retired pay, 37 § 115
- Missing, interned or imprisoned officers or men, 50 App. §§ 1001–1014
- Officers advanced on retired list, 34 § 999h
- Rear admirals, 34 § 398a
- Reduction by reason of Pay Readjustment Act, 37 § 119
- Temporary appointment, 50 App. § 811
- Victory tax, 26 § 465
- Warrant officers, 37 § 115

Retirement board, jurisdiction extended as to officers serving under temporary appointment in higher rank, 34 § 350g

Retirement of enlisted men, physical disability during service under temporary appointment in higher rank, 34 § 350g

Retirement of officers,
- Active duty of retired officers, 37 § 115
- Active service after retirement, family allowances, 37 §§ 201–220
- Advancement on retired list of certain officers, 34 §§ 404 note, 999h
- Commissioned or warrant officers, temporary appointment on active duty to higher ranks or grades, 34 § 350c
- Disability during service under temporary appointment in higher rank, 34 § 350g
- Involuntary retirements suspended during emergency, 34, note prec. § 381
- Payment and allowances for active service, 37 § 115
- Promotion, officer failing to obtain, 50 App. § 806
- Rank on retirement generally, admiral or vice admiral, 34 § 398b
- Subsistence and rental not allowed when not on active duty, 34 § 402a
- Suspension of laws, 50 App. § 806
- Temporary appointment, 50 App. § 811

Review, missing or interned persons, 50 App. § 1005

NAVY—Continued

Ship's clerk, 34 § 135
Age at time of appointment as assistant paymaster, 34 § 61a
Rank, pay and allowances, 34 § 877a
Small vessels, acquisition and conversion, 34 § 498c–8
Soldiers' and Sailors' Votes, generally, this index
Tax on admissions, members of naval forces admitted free, etc., exemption, 26 § 1700
Tax on transportation of persons, exemption, 26 § 3469
Temporarily appointed defined, 34 § 350a
Temporary appointments during war or national emergency authorized, 34 § 350
Torpedoman, 34 § 135
Ensign, eligibility for appointment, 34 § 335b
Rank, pay and allowances, 34 § 877a
Transportation,
Allowance for, 37 § 112
Costs on materials, 34 § 528a
Travel allowances, 37 § 112
Payment and settlement, 34 § 899
Selective service personnel, 50 App. § 310
Under age vessels,
Construction, 34 §§ 498a–4, 498a–5
Increase of tonnage, 34 §§ 498–3–498–5
Total under age composition, 34 § 498a–3
Vacations, national emergency, 50 App. § 1157
Vessels,
Alterations to combatant and auxiliary vessels, 34 § 487
Anchorage of other vessels to secure safety, 50 § 191c
Lease, lend, etc., by Secretary of Navy, 22 § 412 note
Local defense, construction and acquisition of vessels for, 34 § 498c–5
Mine vessels, construction, 34 § 498c–7
Patrol vessels,
Construction, 34 § 498c–7
Power to acquire and convert small vessels, 34 § 498c–8
Photographs, sketches, models, etc., 50 App. §§ 781–785
Replacement vessels, construction, 34 § 498a–5
Small vessels, power to acquire and convert, 34 § 498c–8
Striking from Navy register vessel used for experimental purposes, 34 § 493b
Under age vessels, increase in tonnage, 34 §§ 498–4, 498–5
Work Projects Administration funds used to construct, 15 §§ 721–728 note
Victory tax, exemption, 26 § 465
Voting in wartime. Soldiers' and Sailors' Votes, generally, this index
Women's Reserve. Naval Reserve, this index

NAVY DAY

Display of flag, 36 § 174

NAVY DEPARTMENT

Admission tax, theaters and activities operated by, 26 § 1700 (a)

NAVY DEPARTMENT—Continued

Advisory Committee for Aeronautics, membership, 49 § 241
Alaska Railroad employees, reemployment of retired persons, 5 prec. § 745 note
Arrests of civilians for violation of act forbidding houses of prostitution near naval establishments, 18 § 518a
Chief of bureau, performance of duties during absence or disability of chief and assistant, 5 § 432a
Civilian Conservation Corps buildings to be tendered to department before disposal, 16 § 584n note
Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9001
Detail of enlisted men to duty in Navy Department, 34 § 450b
Disbursing functions unaffected by law fixing responsibility of disbursing officers, 31 § 82e
Employees, 50 App. §§ 1155, 1156, 1158
Expenses of travel of civilian officers and employees, 5 § 73c–1 note
Guaranty of loans by Reconstruction Finance Corporation, 15 § 606b; 50 App. § 1109
Inspection of plants and books of defense contractors, 50 App. § 643 note, Ex. Ord. No. 9127
Lease-lend, limitation on appropriations, 22 § 412 note
Orders for supplies placed with another department or agency, 31 § 686
Reorganization, 50 App. § 601 note, Ex. Ord. No. 9096
Small businesses, loans to, 50 App. § 1107
Stabilization of prices, wages and cost of production, policy, 50 App. § 901
Superintendent of naval records, member of National Historical Publications Commission, 44 § 300e
Transportation of government and other personnel for prosecution of war, 50 App. §§ 841, 842

NAVY YARDS

Acquisition of site, Maritime Commission acting under National Defense Act excepted from statutory requirements, 22 § 420
Federal Explosives Act inapplicable to, 50 § 123
Photographing, sketching, etc., 50 App. §§ 781–785

NAZI BUND

Work Projects Administration, employment of member prohibited, 15 §§ 721–728 note

NEGOTIABLE INSTRUMENTS

Debentures issued under defense housing insurance law, 12 § 1739

NEON-TUBE SIGNS

Manufacturers' excise tax, 26 § 3406

NET ABNORMAL INCOME

Defined, 26 § 721

NET INCOME

Excess Profits Tax, this index
Income Tax, this index

NET OPERATING LOSS
See INCOME TAX, this index

NET PREMIUMS
Defined, 26 § 207

NEUTRALITY
Proclamations, 50 App., prec. § 1 note

NEW LONDON BASE
Detail of personnel to officers' quarters and messes ashore, 14 § 34a

NEW YEAR'S DAY
Display of flag, 36 § 174

NEWS TICKER SERVICE
Tax exemption, 26 §§ 3465, 3466

NICARAGUA CANAL
Corporation created by Reconstruction Finance Corporation for promoting national defense to take no action as to project, 15 § 606b
Investigations and surveys, 33 § 540 note

NIGHT
Flag displayed at, 36 § 174

NITRATE PLANTS
Conveyance or lease at Muscle Shoals with approval of War Department and President, 16 § 831c

NITROGLYCERIN
Carrying or possessing on board vessel as offense, 18 §§ 503, 504

NON-BASIC COMMODITIES
Comparable price, determined by Secretary of Agriculture, 15 § 713a–8
Defined, 15 § 713a–8

NON-BEVERAGE PRODUCTS
Manufacturers or producers of products containing distilled spirits, special tax, 26 § 3250

NON-BUSINESS DEBT
Defined, 26 § 23

NON-NATIONALS
Longshoremen's and Harbor Workers' Compensation Act, compensation, 42 § 1652

NON-TAXABLE BONUS INCOME
Defined, 26 § 735

NORMAL OUTPUT
Defined, 26 § 735

NORMAL TAX
See INCOME TAX, this index

NORMAL-TAX NET INCOME
See INCOME TAX, this index

NORMAL UNIT PROFIT
Defined, 26 § 735

NOTES
Bond as including, 26 § 125
Excess profits tax, credit for debt retirement, 26 § 783

NOTICE
Emergency Price Control, this index
Price Administrator as to economic data, 50 App. § 923
Return to Americas or ceasing to be within area of enemy action, 26 § 3804
Secretary of State, license to act with respect to foreign accounts in Federal Reserve banks and insured banks, 12 § 632
Soldiers' and sailors' civil relief, termination of lease, 50 App. § 534
War affecting giving of notice, 26 § 3804

NUMBERING MACHINES
Manufacturers' excise tax, 26 § 3406

NUMBERS AND NUMBERING
Enlisted men in Navy detailed to residence or quarters of officers, 34 § 450a

NURSE CORPS
Army,
- Allowances, 10 § 164; 37 §§ 26, 113, 113 note
 - Air travel allowance, 37 § 112
 - Flying duty, 37 § 118
 - Missing, interned or imprisoned nurse, 50 App. §§ 1001–1014
- Assistant directors, pay, 37 § 113
- Assistant superintendents, 10 § 164
 - Pay, 10 § 164; 37 § 113
 - Suspension of laws limiting number, 50 App. § 762
- Chief dietitian, 10 § 164
- Chief nurse, pay, 37 § 113
- Chief physical therapy aid, 10 § 164
- Computation of service, 10 § 164
- Dependents, allowance to, 37 § 113
 - Transportation allowance on change of station, 37 § 112
- Dietitians, pay and allowances, 10 § 164
- Directors, pay and allowances, 10 § 164; 37 § 113
- Head nurses, pay and allowances, 10 § 164
- Income taxes of missing, interned or imprisoned nurses, 50 App. § 1013
- Pay, 10 § 164; 37 §§ 26, 113, 113 note
 - Flying duty, 37 § 118
 - Increase,
 - Base pay, 50 App. § 1018
 - Services outside United States, 37 § 102
 - Missing, interned or imprisoned nurse, 50 App. §§ 1001–1014
- Rank, 10 § 164; 37 § 113 note
- Rental allowance, 37 §§ 113, 113 note

NURSE CORPS—Continued

Army—Continued
Retirement of nurses,
Credits in computing eligibility for retirement, 37 § 113
Pay, 37 §§ 113, 115
Subsistence allowance, 37 §§ 113, 113 note
Superintendents, 10 § 164; 37 § 113
Travel allowances, 37 § 113 note
Voting in wartime, 50 §§ 301–315
Marine Corps, pay and allowances, 37 § 26
Marine Corps Reserve, allowance on death to widow, child, etc., 34 § 855c–2
Naval Reserve, allowance on death to widow, child, etc., 34 § 855c–2
Navy,
Allowances, 37 §§ 26, 113, 113 note
Air travel allowance, 37 § 112
Flying duty, 37 § 118
Missing, interned or imprisoned nurse, 50 App. §§ 1001–1014
Assistant directors, pay, 37 § 113
Assistant superintendents,
Number and rank, 34 § 262
Pay, 37 § 113
Chief nurse,
Pay, 37 § 113
Rank, 34 § 262
Dependents, allowance to, 37 § 113
Transportation allowance on change of station, 37 § 112
Directors, pay, 37 § 113
Income taxes of missing, interned or imprisoned nurses, 50 App. § 1013
Medical and sanitary matters, authority as to, 34 § 263
Money value of uniforms, 34 §§ 918, 919
Outdoor uniforms, 34 § 919
Pay, 37 §§ 26, 113, 113 note
Flying duty, 37 § 118
Increase,
Base pay, 50 App. § 1018
Services outside United States or for sea services, 37 § 102
Missing, interned or imprisoned nurse, 50 App. §§ 1001–1014
Rank, 34 § 262
Rental allowance, 37 §§ 113, 113 note
Retirement of nurses,
Credits in computing eligibility for retirement, 37 § 113
Pay, 37 §§ 112, 115
Subsistence allowance, 37 § 113
Superintendents,
Pay, 37 §§ 113, 113 note
Rank, 34 § 262
Travel allowances, 37 § 113 note
Uniforms, 34 §§ 918, 919
Voting in wartime, 50 §§ 301–315
Sons of nurses killed in action, etc., in World War, appointment to Military Academy, etc., 10 § 1091a

NURSERIES

Rubber-bearing plants, 7 § 171

NURSES

Coast and Geodetic Survey, pay and allowances, 37 § 26
Medical Reserve Corps, pay and allowances for care of beneficiaries of veterans' relief in Army hospitals, 38 § 461
Women's Army Auxiliary Corps, right to enroll with, 10 § 1712

OATHS AND AFFIRMATIONS

Army officers,
Authority of warrant officer to administer, 10 § 593
Fees, 10 § 1586
Electors in military or naval service, 50 §§ 306, 308
Judge Advocate General's Department of Army, administration, 10 § 1586
National Youth Administration, person receiving aid, 15 §§ 721–728 note
Registration statement of foreign propagandists and political parties, 22 § 612
Staff judge advocate, administration, 10 § 1586
Victory tax,
Return, 26 § 455
Statement as to tax withheld, 26 § 468
Women's Army Auxiliary Corps, 10 § 1707
WPA worker, 15 §§ 721–728 note

OBLIGATIONS OF THE UNITED STATES

Defined, 26 § 453

OCCUPATIONAL DISEASES

See COAL MINES, this index

OCCUPATIONS

Selective training and service, deferment, 50 App. § 305

OFFICE FOR EMERGENCY MANAGEMENT

Coordinator of Inter-American Affairs, contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9116
Division of central administrative services, powers respecting property, 50 App. § 632 note, Ex. Ord. No. 9211
Liaison officer, 31 § 215a
Office of Scientific Research and Development,
Contracts, 50 App. § 611 note, Ex. Ord. No. 9219
Powers respecting property, 50 App. § 632 note, Ex. Ord. No. 9218

OFFICE LABORER

Compensation and duties, 5 § 673

OFFICE OF CO-ORDINATOR OF INTER-AMERICAN AFFAIRS

Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9116

OFFICE OF DEFENSE TRANSPORTATION

Government and other personnel, determination as to transportation for prosecution of war, 50 App. §§ 841, 842

OFFICE OF FISHERY COORDINATION

Powers and duties 50 App. § 601 note, Ex. Ord. No. 9204

OFFICE OF GOVERNMENT REPORTS

Executive office of President, 3 § 54

OFFICE OF PRICE ADMINISTRATION

Creation, 50 App. § 921
Emergency Price Control, generally, this index

OFFICE OF PRODUCTION MANAGEMENT

Cooperation of War and Navy Departments and Maritime Commission, 50 App. § 611 note, Ex. Ord. No. 9001

OFFICE OF SCIENTIFIC RESEARCH AND DEVELOPMENT

Contracts relating to prosecution of war, 50 App. § 611 note, Ex. Ord. No. 9219
Payment for services or articles in advance, 31 § 529h
Property, powers respecting, 50 App. § 632 note, Ex. Ord. No. 9218

OFFICE OF WAR INFORMATION

Contracts for use of international short-wave radio stations, etc., 31 § 665 note

OFFICERS AND EMPLOYEES OF GOVERNMENT

Benefits, officers and employees who become members of Coast Guard Reserve, 14 § 313
Coast Guard Reserve, temporary membership, 14 § 307
Death. War-Risk Hazards Compensation Act, generally, this index
Detention during war. War-Risk Hazards Compensation Act, generally, this index
Dispatch agencies, 5 § 153a
Emergency price control, disclosure of information prohibited, 50 App. § 904
Heads of executive departments, National Archives Council, members of, 44 § 300f
Household goods, appropriations available for expenses of transfer, 5 § 73c–2
Injuries to employees, compensation. War-Risk Hazards Compensation Act, generally, this index
Military service, compensation in civilian position in addition to military pay, 5 § 61a
Naval service, compensation in civilian positions in addition to naval pay, 5 § 61a
Overtime pay, extension of law relating to, 5 § 29 note
Patents, exemption of penalty for filing application in foreign country without license from commissioner, 35 § 42f

OFFICERS AND EMPLOYEES OF GOVERNMENT—Continued

Transfer by Secretary of War to points outside United States, 5 § 189b
Traveling Expenses, generally, this index
Vacations, national emergency, 5 § 30b
War-Risk Hazards Compensation Act, generally, this index
Witnesses, testifying for District of Columbia without loss of salary, etc., 5 § 30n–1

OFFICES

Advisory Committee for Aeronautics, 49 § 242

OFFICIAL NOTICE

See Notice, generally, this index

OIL

Exemption from tax of transportation of oil by pipe line, 26 § 3460
Peanuts, sale by agency designated by Secretary of Agriculture for crushing, 7 § 1359
Settlement of Mexican Claims Act, generally, this index
War, encouragement of discovery on public lands, 30 § 223 note

OIL AND GAS LEASES

Compromise of claim for rent, 30 §§ 221–222h note
Preference right to renew, 30 § 226b
Rentals, compromise of claims, 30 §§ 221–222h note
Royalties, encouragement of discovery on public domain during war, 30 § 223 note
Time for application for new lease, 30 § 226b

OIL APPLIANCES

Manufacturers' excise tax, 26 § 3406

OLYMPIC NATIONAL PARK

Appeal from conviction by commissioner, 16 § 256d
Arrest of offenders, 16 §§ 256d, 256e
Bail, power of commissioner to grant, 16 § 256e
Cession by Washington accepted, 16 § 256
Commissioner, 16 §§ 256d–256g
Compensation of commissioners, 16 § 256f
Costs, fees, fines and expenses,
 Deposit of, 16 § 256h
 Payment of, 16 § 256g
Damaging or injuring property as offense, 16 § 256b
Exchange of lands for national forest lands, 16 § 251a
Forfeiture of property used in hunting or fishing, 16 § 256c
Hunting prohibited, 16 §§ 256b, 256c, 265d
Jurisdiction, 16 §§ 256, 256a
 Commissioner, 16 § 256d
 Offenses committed in, 16 § 256e
Offenses, 16 §§ 256b, 256c, 265d, 265e
Rules and regulations, 16 § 256b
Transporting dead bodies of game and fish, 16 § 256b

OPERA GLASSES

Retailers' excise tax, 26 § 2400

OPIUM POPPY
Defined, 21 § 188a

OPIUM POPPY CONTROL ACT
Text of Act, 21 §§ 188–188n

OPIUM PRODUCTS
Defined, 21 § 188a

OPTICAL EQUIPMENT
Manufacturers' excise tax, 26 § 3406

OPTIONAL TAX
See INCOME TAX, this index

OPTIONS
Soldiers' and Sailors' Civil Relief Act, 50 App. § 531

ORDERS
Emergency Price Control, this index
Executive Orders, generally, this index
Freight Forwarders, this index

ORDERS OF COURT
Insane persons in Alaska, discharge, 48 § 47b

ORGAN PIPE CACTUS NATIONAL MONUMENT
Mining permitted, 16 § 450z

ORGANIZED MILITIA
See MILITIA, generally, this index

OROVILLE-TONASKET IRRIGATION DISTRICT
Relief to owners of former Indian owned land, 25 § 389 note

OSAGE RESERVATION
Death intestate without heirs, disposition of trusts or restricted estates, 25 § 373c

OUTFITTING
Defense article for another government, 22 § 412
Vessels by United States Maritime Commission for other department or agency, 46 § 1125a

OVERPAYMENT
Family allowances to dependents of enlisted men, 37 § 212
Transportation charges by,
- Certifying officer, release from liability, 31 § 82c
- Disbursing or certifying officers, 31 § 82g

OVERTHROW OF GOVERNMENT
Employment in emergency ship construction of advocate of overthrow of government, 46 § 1119a
Maritime Commission, National Defense Act, activities pursuant to, employment of person advocating prohibited, 22 § 420

OVERTIME
Compensation of employees of War and Navy departments and Coast Guard, national emergency, 41, note prec. § 1
Federal employees, extension of law relating to, 5 § 29 note

OVERTIME—Continued
Inspectors of communications commission, compensation, 47 § 154 (f)
National Advisory Committee for Aeronautics employees, 49 § 241 note
United States Maritime Commission, compensation of employees engaged in ship construction or national defense activities, 46, note prec. §§ 1211, 1251

OWNED BY TAXPAYER
Defined, 26 § 453

PAID OR DECLARED
Defined, 26 §§ 204, 207

PANAMA CANAL
Disbursing functions unaffected by law fixing responsibility of disbursing officers, 31 § 82e
Photographing, drawing or mapping prohibited or restricted, 48 § 1337
Photographs, etc., by persons on vessels prohibited, 50 App., prec. § 1 note

PAPER FASTENING MACHINES
Manufacturers' excise tax, 26 § 3406

PAPERS
Federal Security Agency, admission of authenticated copies in evidence, 42 § 1601

PARACHUTISTS
Increased pay to military personnel assigned to duty, 37 § 29b
Pay of member of military or naval forces, 37 § 118

PARADES
Flag,
- Carrying in, 36 § 175
- Salute when flag passes in, 36 § 177

PARENT AND CHILD
Allowance to parents of enlisted men, 37 §§ 201–220
Defined, 38 § 801 (f)
Enlistment as aviation cadet, consent to, 34 § 850b
Insane person in Alaska, contribution to care, 48 § 48a
Railroad retirement death benefit paid to, 45 § 228e

PARITY
Agricultural commodities, 50 App. § 963

PARKING
Off-street parking to facilitate traffic on defense highways, 23 § 111

PARTNERSHIP
Excess profits tax,
- Acquiring corporation, 26 § 740
- Component corporation, supplement A average base period net income, 26 § 742
- Sole proprietorship deemed a partnership, 26 § 740
- Supplement A average base period net income, 26 § 742

PARTNERSHIP—Continued

Income tax,
- Amortizable bond premium, credits against net income, 26 § 184
- Amortization deduction, 26 § 190
- Capital gains or losses, 26 §§ 182, 183
- Credits against net income, partially tax exempt interest, 26 § 184
- Election on taxable and partially taxable bonds, 26 § 125
- Foreign tax credit, 26 § 131
- Gain or loss, 26 §§ 182, 183
- Victory tax net income, 26 § 451

Victory tax,
- Employees of foreign partnership, 26 § 465
- Net income, 26 § 451

PASSAGE ISLAND

Isle Royale National Park, island included in, 16 § 408e

PASSAMAQUODDY

Corporations created by Reconstruction Finance Corporation for promoting national defense to take no action as to project, 15 § 606b

PATENTS

Application for patent, assignment, 35 § 47
Assignment of application, 35 § 47
Defense article or information, protecting patent rights on furnishing to foreign government, 22 § 416
Definitions, 35 § 42e
Foreign Countries, this index
Guayule, power to contract for, 7 § 171
Income tax, work covering period of thirty-six months or more, 26 § 107
Multigraphing headings of drawings for photolithography, 35 § 16
Royalties, adjustment on inventions used for United States, 35 §§ 89–96
- Application of act, 35 § 95
- Compromise and settlement, 35 § 91
- Construction of terms, 35 § 94
- Delegation of power and authority, 35 § 93
- Notice, 35 § 89
- Reduction in rates, 35 § 92
- Remedies of licensor, 35 § 89
- Rules and regulations by head of department or agency of government, 35 § 96
- Suit by licensor aggrieved, 35 § 90

Secret patents, penalty for disclosing during time ordered to be kept secret, 35 § 42c

PATIENT

Defined, 48 § 46c

PATROL VESSELS

Construction authorized, 34 § 498c–7

PAY READJUSTMENT ACT OF 1942

Text of act, 37 §§ 101–120

PAY ROLL MACHINES

Manufacturers' excise tax, 26 § 3406

PAY-ROLL PERIOD

Defined, 26 § 465

PAYMENT

Cigar and cigarette floor stocks tax, 26 § 2000
Debentures issued under War Housing Insurance Law, 12 § 1739
Fermented malt liquors floor stocks tax, 26 § 3150
Foreign state's or central bank's account in Federal Reserve or insured bank, 12 § 632
Overtime pay of inspectors in charge and radio inspectors in Field Division of Engineering Department of Communications Commission, 47 § 154 (f) (2)
Taxes paid with government obligations, 31 § 754b
Transportation of property, tax on, 26 § 3475
Wine floor stocks tax, 26 § 3193

PEANUT PICKING MACHINES

Reports and records of owners or operators, 7 § 1373 (a)

PEANUT THRESHING MACHINES

Reports and records of owners or operators, 7 § 1373 (a)

PEANUTS

Actual production defined, 7 § 1301 (b) (1) (B)
Administrative provisions, application, 7 § 1361
Appropriations for administering marketing provisions, etc., 7 § 1359
Collection of penalties for marketing, 7 § 1359
Commodity Credit Corporation, loans on peanuts, 7 § 1359
Definitions, 7 § 1359
- Actual production, 7 § 1301 (b) (1) (B)
- Market, 7 § 1301 (b) (6) (C)

Deposit of marketing penalties collected, 7 § 1359
Farm acreage allotments, 7 § 1358
- Measurement of farms and report of plantings, 7 § 1374
- Penalties for marketing in excess of quota, etc., 7 § 1359

Farm marketing quotas,
- Application of administrative provisions, 7 § 1361
- Emergency or export demand as ground for adjustment, 7 § 1371 (b)
- Investigation and adjustment to maintain normal supply, 7 § 1371 (a)

Farmers' proof of acreage yield, 7 § 1373 (b)
Identification under Agricultural Adjustment Act of 1938, 7 § 1375 (a)
Legislative findings as to need for regulation of marketing, 7 § 1357
Loans,
- Commodity Credit Corporation on, 7 §§ 1330 (10), 1340 (10); 50 App. § 968
- During years in which marketing quotas are in effect, 7 § 1359

Market defined, 7 § 1301 (b) (6) (C)
Marketing penalties, 7 § 1359
Marketing quotas,
- Adjustment of national quota because of emergency or export demand, 7 § 1371 (b)

PEANUTS—Continued

Marketing quotas—Continued
Amount, 7 § 1358
Apportionment of acreage allotment among farms, 7 § 1358
Farm acreage allotments, 7 § 1358
Investigation and adjustment on belief farm marketing quotas will cause below normal supply, 7 § 1371 (a)
Loans on peanuts in years in which quotas are in effect, 7 § 1359
National acreage allotment, 7 § 1358
Necessity of federal regulation, legislative finding, 7 § 1357
Penalties for marketing in excess of quota, etc., 7 § 1359
Proclamation,
Amount of national marketing quota, 7 § 1358
Results of referendum, 7 § 1358
Referendum of farmers, 7 § 1358
Vote as affecting loan or diversion program, 7 § 1359
Marketing through agency designated by Secretary of Agriculture, 7 § 1359
Measurement of farms on which produced, 7 § 1374
Misdemeanor, use for other purposes of peanuts acquired for crushing, 7 § 1359
National acreage allotment,
Apportionment, 7 § 1358
Ascertainment, 7 § 1358
Normal yield defined, 7 § 1301(b)(13)(B)
Payment with respect to excess peanuts as relieving from penalty, 7 § 1359(b)
Penalties, use for other purposes of peanuts acquired for crushing, 7 § 1359
Referendum on marketing quotas, 7 § 1358
Vote as affecting diversion or loan program, 7 § 1359
Reports and records under Agricultural Adjustment Act of 1938, 7 §§ 1373 (a), 1374
Secretary of Agriculture,
Adjustment of national marketing quota because of emergency or export demand, 7 § 1371 (b)
Administration of special account of marketing penalties collected, 7 § 1359
Apportionment of acreage allotment among farms, 7 § 1358
Collection of marketing penalties, 7 § 1359
Investigation and adjustment to maintain normal supply in case of farm marketing quotas, 7 § 1371 (a)
Marketing peanuts through agency designated by, 7 § 1359
Measurement of farms and report of plantings, 7 § 1374
Proclamation,
National marketing quota, 7 § 1358
Results of referendum on marketing quotas, 7 § 1358
Referendum on marketing quotas, 7 § 1358
Regulations for identification, 7 § 1375 (a)

PEARLS

Retailers' excise tax, 26 § 2400

PENAL AND CORRECTIONAL INSTITUTIONS

Work Projects Administration funds used to construct or repair, 15 §§ 721–728 note

PENCIL SHARPENERS

Manufacturers' excise tax, 26 § 3406

PENNANTS

Flag, display with, 36 § 175
Motorboats and yachts of members of Coast Guard Auxiliary or Reserve, 14 § 352

PENSION TRUST

Victory tax net income, deduction, 26 § 451

PENSIONS

Army,
Discharge of enlisted men without affecting pension, 10 § 656
Enlisted Reserve Corps, death or disability in federal service, 10 § 456a
Officers' Reserve Corps, death or disability in federal service, 10 § 456a
Victory tax, 26 § 465
Waiver by retired enlisted men for purpose of receiving retired pay and allowances, 38 § 26b
Warrant officers, temporary appointees, 10 § 591a
Aviation cadets, 34 § 850e
Children, 38 ch. 12 note (fol. Vet. Reg. 1 (a), Pt. II, par. III)
Coast Guard,
Administrative and forfeiture provisions of law governing benefits made applicable to, 38 § 238d
Extension of benefits to officers and enlisted men, 38 § 238c
Law granting benefits construed against reduction of pension or benefit under any other act, 38 § 238e
Disability,
Enlisted Reserve Corps in active service, 10 § 456a
Officers' Reserve Corps in active service, 10 § 456a
Enlisted Reserve Corps, death or disability in federal service, 10 § 456a
Income Tax, this index
Increase of pension, 38 ch. 12 note (fol. Vet. Reg. 1 (a), Pt. II, par. III)
Investment companies, 15 § 80a–3
National service life insurance, payments under not to reduce, 38 § 472b–1
Navy, victory tax, 26 § 465
Officers' Reserve Corps, death or disability in federal service, 10 § 456a
Persons entitled to, 38 ch. 12 note (fol. Vet. Reg. 1 (a), Pt. II, par. III)
Philippine scouts, discharge without affecting pension, 10 § 656
Rate of pension, 38 ch. 12 note (fol. Vet. Reg. 1 (a), Pt. II, par. III)

PENSIONS—Continued

Reduction in pensions, payments of renewable term or automatic or national service life insurance, 38 § 472b–1
Right to pension, 38 ch. 12 note (fol. Vet. Reg. 1 (a), Pt. II, par. III)
Time, commencement of time of payment, 38 ch. 12 note (fol. Vet. Reg. 1 (a), Pt. II, par. III)
Widows, amount, 38 ch. 12 note (fol. Vet. Reg. 1 (a), Pt. II, par. III)

PERFUMES

Tax, retailers' excise tax, 26 § 2402

PERJURY OR FALSE SWEARING

Family allowance to dependents of enlisted men, perjury in obtaining, 37 § 217
Income tax,
 Declaration return made under penalty of perjury, 26 § 51
 Willful misstatement in return, 26 § 145

PERMITS

Freight forwarders, 49 §§ 1010, 1011, 1021

PERNICIOUS POLITICAL ACTIVITIES

See Political Activities, this index

PERSONAL EFFECTS

Foreclosure of lien for storage, soldiers' and sailors' civil relief, 50 App. § 535

PERSONAL INJURIES

Defense Base Act, generally, this index
War-Risk Hazards Compensation Act, generally, this index

PERSONAL PROPERTY

Foreclosure of mortgage or lien, consent of United States to be named party, 28 § 901
Judicial sale, discharge of liens and encumbrances of United States, 28 § 904

PERSONAL PROPERTY TAX

Soldiers' and sailors' civil relief, 50 App. § 560

PERSONAL SERVICE CORPORATIONS

Income tax,
 Credit for adjusted excess profits net income, 26 § 26
 Credits against net income, shareholder of personal service corporation, 26 § 394
 Net income, computation on annual basis, 26 § 393
 Partially tax exempt interest, credit of shareholder, 26 § 394

PERSONNEL BOARD

See Coast and Geodetic Survey, this index

PETERSBURG NATIONAL MILITARY PARK

Transfer of land to Secretary of War, 16 § 423 note

PETROLEUM JELLIES

Retailers' excise tax, 26 § 2402

PHILANTHROPIC ASSOCIATIONS

Pernicious political activity, 18 § 61u

PHILIPPINE CONSTABULARY

Army,
 Commissioned officers,
 Computing service for pay, 37 § 101
 Credits for pay, 37 § 103a

PHILIPPINE INSURRECTION

Pensions,
 Amount to widows and dependents of persons in military service during, 30 § 472b
 Increase to widows and dependents of persons serving in military and naval forces, 38 § 357b

PHILIPPINE ISLANDS

Coast Guard Reserve, 14 §§ 262, 302, 307
Contract with Secretary of Navy on purchasing materials and equipment for vessels against sale to any other state, 34 § 555
Defense Base Act, generally, this index
Duties and taxes collected in United States upon foreign vessels from Philippine Archipelago, payment into Island treasury, 19 § 123a
Gold coins, gold bullion and gold certificates, executive order relating to inapplicable to Islands, 12 § 95 note, Ex. Ord. No. 6260
High Commissioner, salary of financial expert and legal adviser, 48 § 1237a
Income tax, exemption of compensation of employee, 26 § 116
Jurisdiction of offenses under National Defense Act, 50 App. § 702
Laborers employed on national defense projects in Hawaii returned to Philippines, 48 § 518a
Longshoremen's and Harbor Workers' Compensation Act, application to employment at military bases, 42 §§ 1651–1654
National Defense Act, extension to, 50 App. § 702
Photographing, sketching or modeling, places and objects used in national defense, 50 App. § 784
Secretary of Navy authorized to sell materials and equipment for vessels, 34 § 554
Taxation, vessels coming from Philippine Archipelago, payment into Island treasury, 19 § 123a
Treasury, duties and taxes on vessels from Philippine Archipelago, payment into, 19 § 123a
United States defined as including, 22 § 226

PHILIPPINE SCOUTS

Commissioned officers,
 Computing service for pay, 37 § 101
 Credits for pay, 37 § 103a
Enlisted men,
 Discharge without affecting pension or benefits, 10 § 656
 Pay and allowances, 37 § 110
 Pay on retirement, 10 § 982a
 Retirement for permanent incapacity, 10 § 939
Pay and allowances, enlisted men, 37 § 110

PHONOGRAPH RECORDS
Manufacturers' excise tax, 26 § 3404

PHOTOGRAPHER
Establishment as warrant officer, 34 § 135
Rank, pay and allowances, 34 § 877a

PHOTOGRAPHIC APPARATUS
Manufacturers' excise tax, 26 § 3406

PHOTOGRAPHS
Aerial photographs, copies furnished to government agencies or cooperating persons or agencies, 16 § 590i–2
Department of Agriculture's power to make photographic reproduction of books, etc., 5 § 552a
National defense, places and objects used in, 50 App. §§ 781–785
Panama Canal and Canal Zone prohibited or restricted, 48 § 1337

PHYSICAL DISABILITY
Marine Corps Reserve, appointments, 34 § 853c–5
Naval Reserve, appointments, 34 § 853c–5

PHYSICAL EXAMINATION
Coast and Geodetic Survey officer, retirement for physical disability incurred in line of duty, 33 § 864d

PHYSICAL INJURY
Coast Guard Reserve temporary member, benefits, 14 § 312

PHYSICIANS AND SURGEONS
Income tax, deductions for medical expenses, 26 § 23

PICTURES
Flag, 36 § 176

PILOTS
Subsistence allowance, 37 § 110

PIPE LINES
Assembling rates, 49 § 1008
Distributing rates, 49 § 1008
Eminent domain, proclamation granting right, 15 note prec. § 715, Proc. No. 2567
Freight forwarders,
- Pipe line's power to control, 49 § 1011
- Prohibited from controlling, 49 § 1011
- Stock of freight forwarder, ownership by officer or employee of pipe line, 49 § 1011

Permit to act as forwarder, 49 § 1010

PISTOLS AND REVOLVERS
Arms, ammunition and implements of war, declaration, 22 § 452 note, Ex. Ord. No. 2549

PLANS AND SPECIFICATIONS
Defense highways, 23 § 109
Highways and bridges, Commissioner of Public Roads to prepare, 23 § 115

PLANS AND SPECIFICATIONS—Con.
National defense, places and objects used in, 50 App. §§ 781–785
Railroad Adjustments, generally, this index

PLANTS AND PLANT DISEASES
Diseases of plants, inspection and disinfection of vehicles entering from Mexico, 7 § 149

PLATFORMS
Bunting, display, 36 § 176
Flag, display, 36 § 175

PLEADING
United States as party to suit to foreclose lien, etc., 28 § 902

PLEASURE RESORTS
Tennessee Valley Authority, conveyance of real property for use, 16 § 831c

PLEDGE OF ALLEGIANCE
Flag, 36 § 172

PLUMAS NATIONAL FOREST
Addition of lands to, 16 § 482i

PLUS ADJUSTMENT
Defined, 26 § 761

POLARISCOPES
Manufacturers' excise tax, 26 § 3406

POLICE
Public property and buildings, designation, 40 § 101 note

POLICY
Defined, 50 App. § 540

POLITICAL ACTIVITIES
Cultural organization, pernicious political activity, 18 § 61u
District of Columbia supporting institution or establishment, pernicious political activity, 18 § 61u
Educational institutions, pernicious political activity, 18 § 61u
Eleemosynary institutions, pernicious political activity, 18 § 61u
Federal or state employees, pernicious activities by, part time officer or employee engaged in war work, 18 § 61h (a); 50 App. § 637
Philanthropic institution, pernicious political activity, 18 § 61u
Political subdivision supporting institution or system, pernicious political activity, 18 § 61u
Religious institution, pernicious political activity, 18 § 61u
Research institution, pernicious political activity, 18 § 61u
State supported institution, pernicious political activity, 18 § 61u
Territory supporting institution or establishment, pernicious political activity, 18 § 61u

POLITICAL ACTIVITIES—Continued

Work Projects Administration recipient, 15 §§ 721–728 note

POLITICAL CONTRIBUTIONS

Work Projects Administration recipient, 15 §§ 721–728 note

POLITICAL PARTIES

See FOREIGN PROPAGANDISTS AND POLITICAL PARTIES, this index

POLITICAL SUBDIVISIONS

Easements and rights of way over lands of United States granted to, 43 § 931a
Income tax,
 Deduction of corporate contributions to subdivisions, 26 § 23
 Short-term obligations issued on discount basis, gross income, 26 § 42
Taxes, soldiers' and sailors' civil relief, 50 App. § 574

POLL TAX

Voting by soldier or sailor, 50 § 302

POLLING PLACES

Flag displayed at, 36 § 174

POLO

Dues as including charges for within dues tax act, 26 § 1712

POLO EQUIPMENT

Manufacturers' excise tax, 26 § 3406

POMADES

Retailers' excise tax, 26 § 2402

POOL BALLS AND CUES

Manufacturers' excise tax, 26 § 3406

POOL ROOM

Defined, 26 § 3268

POOL TABLES

Manufacturers' excise tax, 26 § 3406
Tax on operators of pool rooms, 26 § 3268

POOLING

Equipment for transportation of government and other personnel for prosecution of war, 50 App. §§ 841, 842

POPPIES

Opium poppies. Narcotics, generally, this index

PORT OF SAN FRANCISCO

Defined as to location of nautical school, 34 § 1121

PORTS OF ENTRY

Airports of entry,
 Aliens, 49 § 177
 Customs duties, 19 § 2 note

PORTS OF ENTRY—Continued

Puerto Rican ports designated as, 19 § 2 note, Ex. Ord. No. 9162
Salem, Massachusetts, extension of territory, 19 § 2 note, Ex. Ord. No. 9207

POST EXCHANGES

Civilian employees. War-Risk Hazards Compensation Act, generally, this index

POST OFFICE DEPARTMENT

Army mail clerks, designation, 39 § 138
Assistant army mail clerks, designation, 39 § 138
Savings bonds, savings certificates, etc.,
 Advance by Secretary of the Treasury for expenses in handling, 31 § 757c
 Fiscal agency services, 31 § 757c

POSTAGE AND POSTAGE STAMPS

Air mail postage stamps furnished to,
 Puerto Rico representative, delegate or resident commissioner, 2 § 42a
 Senator and President of Senate, 2 § 42a
Books, 39 § 293a–1
Military or naval forces to use mails free, 50 App. § 639

POSTAL CARDS

Ballots for soldiers and sailors,
 Expense of preparing and printing, 50 § 310
 Request for, 50 § 303

POSTAL PERMIT-MAILING MACHINES

Manufacturers' excise tax, 26 § 3406

POSTAL SAVINGS CARDS

Obligation to redeem as public debt, 39 § 756a
Postmaster General's authority to issue, termination of, 39 § 756a

POSTAL SAVINGS CERTIFICATES

Income tax, exclusion of tax-free interest from gross income, 26 § 22

POSTAL SAVINGS STAMPS

Postmaster General's authority to issue, termination of, 39 § 756a
Preparation, issuance, denomination, etc., 31 § 757c
Redemption, obligation as public debt, 39 § 756a

POSTAL SERVICE

Army mail clerks, designation of enlisted men, 39 § 138
Assistant army mail clerks, designation of enlisted men, 39 § 138
Assistant Coast Guard mail clerks, designation of enlisted men, 39 § 134
Coast Guard mail clerks, designation of enlisted men, 39 § 134
Savings bonds, savings certificates, etc.,
 Advance by Secretary of the Treasury for expenses in handling, 31 § 757c
 Authority to issue through Postal Service, 31 § 757c

POSTMASTER GENERAL

Advance by Secretary of Treasury for expenses in handling savings bonds, savings certificates, etc., 31 § 757c.
Blueprints, sale authorized, 39 § 805
Denominations of postal-savings stamps, 31 § 757c
Fiscal agency services in connection with savings bonds and savings certificates, compelling, 31 § 757c
Foreign political propaganda may be declared nonmailable by, 22 § 618
Post route maps and rural delivery maps, sale authorized, 39 § 805
Postal savings cards and postal savings stamps, termination of authority to issue, 39 § 756a
Postal-savings stamps, issuance, 31 § 757c
Reports by Postmaster General, additional compensation to carriers serving heavily patronized routes, 39 § 197
Rewards for offenders killed in commission of crime, 39 § 9
Tax on use of motor vehicles and boats, cooperation in collection, 26 § 3540
Telephone service, contracts for joint service, 39 § 869a

POSTMASTERS

Appointment, first, second and third class post office, residence within delivery distance or within city or town essential, 39 § 31b
Bonds, revenue stamps, use tax on motor vehicles and boats, 26 § 3540
Civil service examinations, 39 ch. 2, Ex. Ord. No. 7421
Reappointment, first, second and third class post office, residence within delivery distance or within city or town essential, 39 § 31b
Tax on use of motor vehicles and boats, sale of stamps, etc., 26 § 3540
Vacancy in office, appointment of successors, 39 ch. 2, Ex. Ord. No. 7421
War veterans, increased rating in civil service examinations, 39 ch. 2, Ex. Ord. No. 7421

POSTS, CAMPS, AND TRAINING STATIONS

Buildings,
 Contractor's fees, 40 § 269a; 50 App. § 768
 Funds for construction, use of, 50 App. § 767
Photographs, sketches, maps, etc., 50 App. §§ 781–785

POWDER

Retailers' excise tax on toilet powders, etc., 26 § 2402

POWER COMPANIES

Tennessee Valley Authority, conveyance of property to replace lands flooded or destroyed, 16 § 831c

POWER OF APPOINTMENT

Estate tax,
 Exemption of transfers for public, charitable and religious uses, 26 § 812
 Liability for tax, 26 § 827
 Net estate of nonresident aliens, 26 § 861

POWER OF APPOINTMENT—Continued

Estate tax—Continued
 Recipient of property over which decedent had power, liability for tax, 26 § 826
Gift tax, 26 § 1000

POWER OF ATTORNEY

Federal Housing Administrator's delegation of power under War Housing Insurance Law, 12 § 1739

PRECIOUS METALS

Retailers' excise tax on articles made of or ornamented with, 26 § 2400

PRECIOUS STONES

Retailers' excise tax, 26 § 2400

PREFERENCE

Appointment, National Youth Administration employees, 15 §§ 721–728 note
Freight forwarders, 49 § 1004
United States on certified check received as payment for customs duties, 19 § 198

PREFERRED STOCK

Defined, 26 § 26
Income tax,
 Corporation surtax net income, 26 § 15
 Credit for dividends paid by public utilities, 26 § 26
 Personal holding companies, subchapter A net income, 26 § 504

PREMIUMS

Defined, 50 App. § 540
Estate tax on life insurance premiums paid with property held as community property, 26 § 811
Life insurance, victory tax credit, 26 § 453
Nonpayment by person in military service, protected policy, 50 App. § 543
Soldiers' and Sailors' Civil Relief, generally, this index
Tax on premiums charged by foreign insurer, 26 § 1804
War housing insurance of mortgages, 12 §§ 1738, 1743

PRESIDENT OF SENATE

Air mail postage stamps furnished to, 2 § 42a
Stationery allowance, 2 § 46a

PRESIDENT OF THE UNITED STATES

Adjutant General of Alaska appointed by, 48 § 477
Advisory Committee for Aeronautics, appointment, 49 § 241
Alien property custodian, transfer of certain functions, etc., from Justice Department, 50 App. § 6 note, Ex. Ord. No. 9142
Arms, ammunition and implements of war, declaration, 22 § 452 note, Ex. Ord. No. 2549
Bituminous Coal Consumers' Counsel, appointment, 15 § 852
Bureaus, recommendation for abolition, 50 App. § 604

PRESIDENT OF THE UNITED STATES—Continued

Censorship of communications with foreign countries, 50 App. § 618
Coast and Geodetic Survey,
Appointment of assistant director, 33 § 852b
Promotion of officers, 33 § 854a
Report of personnel board, 33 § 854c
Consolidation of commissions, bureaus, etc., by, 50 App. § 602
Coronado International Memorial, establishment, 16 § 450y
Customs duties,
Allocations of quota provided in Inter-American Coffee Agreement, 19 § 1356
Rules and regulations as to entry of coffee, 19 § 1356
Defense articles. National Defense, this index
Defense contractors, designation of agencies for inspection of plants and books, 50 App. § 643 note, Ex. Ord. No. 9127
Emergency price control, authority to transfer powers conferred on Office of Price Administration, 50 App. § 921
Foreign countries, appointment of inspectors of buildings, 5 § 274; 10 § 541; 34 § 448a
Hydrographic office, transfer of functions to Chief of Naval Operations, 50 App. § 601 note, Ex. Ord. No. 9126
Interior Department, contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9055
Intoxicating liquors, regulations for Canal Zone, 48 §§ 1314b, 1314c
Justice Department, transfer of certain functions, etc., to alien property custodian, 50 App. § 6 note, Ex. Ord. No. 9142
Maritime Commission,
Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9001
Power to acquire and dispose of property for war purposes, 50 App. § 632 note, Ex. Ord. No. 9129
National Archives establishment, appointment of certain officials or employees, 44 § 300a
National Defense, this index
Naval observatory, transfer of functions to Chief of Naval Operations, 50 App. § 601 note, Ex. Ord. No. 9126
Navy Department, contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9001
Office of government reports, purposes enumerated, 3 § 54
Price Administrator, appointment, 50 App. § 921
Processing tax on coconut oil, proclamation terminating suspension of law, 26 § 2470 note
Protection of President and members of family, and of person chosen to be President, 3 § 53
Radio, control and closing of stations during war, 47 § 605 note, Ex. Ord. No. 8964
Redistribution of functions among executive agencies, 50 App. § 601
Requisitioning of certain articles, equipment, etc., for national defense, 50 § 99 note

PRESIDENT OF THE UNITED STATES—Continued

Retired personnel of Army returned to active duty on order, 50 App. § 356
Rules and regulations,
Increases in compensation of government officers and employees, 5 § 667
Inter-American Coffee Agreement, carrying out, 19 § 1356
Lending, leasing, etc., defense articles or information to foreign governments, 22 § 418
Requisitioning of property for national defense, 50 App. § 724
Stabilization fund, exercise of powers severally or together, 31 § 821 (b) (2)
Sugar quotas, suspension during national emergency, 7 § 1111 note, Proc. No. 2551
Total under-age composition of Navy, power to provide, 34 § 498a–3
United States savings bonds, approval of issuance, 31 § 757c
United States Treasury savings certificates, approval of issuance, 31 § 757c
Vessels stricken from Navy register used for experimental purposes with approval, 34 § 493b
Visas to aliens dangerous to public safety, prescribing rules and regulations, 22 § 229
War Department, contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9001

PRESIDENTIAL AND VICE PRESIDENTIAL ELECTORS

Soldiers and sailors entitled to vote for, 50 § 301

PRESIDENT'S WAR RELIEF CONTROL BOARD

Creation and powers, 50 App. note prec. § 1, Ex. Ord. No. 9205

PRESIDING JUDGE

Tax Court of United States, 26 § 1100

PRESUMPTIONS

Competency of employee under Railroad Retirement Act, 45 § 228s
Death from absence applicable to claims administered by Veterans' Administration, 38 § 32a
Nationality, loss, 8 § 809
Opium Poppy Control Act, 21 § 188m

PREVAILING WAGES

Defense housing projects, 42 § 1549
Defense public works, 42 § 1549

PRICE ADMINISTRATOR

See EMERGENCY PRICE CONTROL, generally, this index

PRICES

Emergency Price Control, generally, this index
United States savings bonds, 31 § 757c
United States Treasury savings certificates, 31 § 757c

PRIMARY ELECTIONS

Voting by members of military or naval forces in wartime, 50 § 313

PRINTING

National Youth Administration, 15 §§ 721–728 note
Weather Bureau, 15 § 319

PRIOR TAX

Defined, 26 § 22

PRIORITIES

Communications essential to national defense, 47 § 605 note, Ex. Ord. No. 8964
Materials for Army and Navy contracts, 50 App. § 633
Merchant vessels during national emergency, 46, note prec. § 1101
National defense contracts, 50 App. §§ 1152, 1181
Tax lien on public lands leased to munition manufacturers, 50 App. § 757
Vessels, contracts for construction, repair, etc., by Maritime Commission during national emergency, 46, note prec. § 1211

PRISONERS OF WAR

Appropriation for expenses for maintenance, 5 § 222
Income taxes, 50 App. § 1013
Pay and allowances, 50 App. §§ 1001–1014
Taxes on articles consigned to or imported by, 50 App. §§ 792–795

PRISONS AND PRISONERS

Consent to service in penitentiary on sentence of imprisonment for one year or less, 18 § 753f
Industries. Convict Made Goods, this index

PRIZE

Attorney General to select venue, 50 App. § 822
Cobelligerent bringing prize into territorial waters of United States, 50 App. § 827
Consent of cobelligerent to exercise of jurisdiction, 50 App. § 823
District courts,
 Jurisdiction, 50 App. § 821
 Rules adopted by, 34 § 826
 Special prize commissioners appointed by, 34 § 825
Full faith and credit to jurisdiction of courts of cobelligerent, 50 App. § 827
Jurisdiction, 50 App. §§ 821, 823
 Full faith and credit to jurisdiction of courts of cobelligerent, 50 App. § 827
 Impairment, law construed not to impair, 50 App. § 828
Persons authorized to take and appropriate property, 50 App. § 824
Special prize commissioners, 50 App. § 825
Venue, 50 App. § 822
War Shipping Administration, power to take or appropriate property, 50 App. § 824

PRIZE FIGHTS

Rounds in championship bouts in Alaska or Hawaii, 18 § 521

PROBATE OF ESTATES

Five Civilized Tribes, restricted estates, 25 §§ 375a, 375b

PROBATION

United States Marshal to furnish transportation to persons placed on probation, 18 § 746b

PROBATION OFFICERS

Examination of records of investigations by agents of Attorney General, 5 § 301

PROCESS

Disabled American Veterans, designating state agent for service, 36 § 90j
Excess profits tax, abnormal income, 26 § 721
Great Smoky Mountains National Park, service in, 16 § 403h–1
Isle Royale National Park, service in, 16 § 408i
United States, service on, 28 § 902

PROCESSING

Contracts for processing vessels, etc., waiver of provisions as to performance or payment bonds, 40 § 270e

PROCESSING TAX

Board of Review abolished and jurisdiction vested in Board of Tax Appeals, 7 § 648 note
Palm oil, use in manufacture of iron or steel products or tin or terne plate, 26 § 2477
Refunds,
 Board of Review, abolished and jurisdiction vested in Board of Tax Appeals, 7 § 648 note
 Fees, 7 § 648
 Hearing by board, 7 § 648
 Notice of hearing by board, 7 § 648
 Petition for hearing by board, 7 § 648
 Report by board, 7 § 648
 Review by court, 7 § 648

PROCESSIONS

Flag, carrying in, 36 § 175

PROCESSORS

Peanuts, reports and records, 7 § 1373 (a)

PROCLAMATIONS

Board of investigation and research, powers extended, 49 ch. 1 note, Proc. No. 2559
Copyrights, works first produced or published abroad, extension of time for complying with United States laws, 17 § 8
Days for display of flag, 36 § 174
Drawbacks on articles manufactured from, extending time for performance of prescribed acts, 19 § 1313 note, Proc. No. 2566
Emergency price control, termination, 50 App. § 901
Marketing quotas for peanuts, Agricultural Adjustment Act of 1938, 7 § 1358
Migratory birds, 16 § 704 note, Proc. No. 2562
Neutrality, 50 App. prec. § 1 note
Pipe line companies, proclamation granting right of eminent domain and relieving from law, 15 note prec. § 715, Proc. No. 2567
Referendum on marketing quotas for peanuts, results, 7 § 1358

PROCLAMATIONS—Continued

Registration day under Selective Training and Service Act, 50 App. § 302 note, Proc. No. 2558
Revocation affecting prosecutions for offenses committed prior thereto, 22 § 226b
Silver coinage, etc., 31 § 821 note
War, existence of state of war between certain countries, 50 App. prec. § 1 note

PROCUREMENT CONTRACTS

Letting to certified small business concerns, 50 App. § 1103

PROCUREMENT DIVISION

Functions transferred to, 5 § 132 note; 41 § 7 note
Purchasers of coal and wood outside District of Columbia, weighing provisions inapplicable, 40 § 109a
Supplies and equipment, duties respecting, 50 App. § 611 note, Ex. Ord. No. 9235
Treasury Department's orders for printing and binding placed by, 44 § 229

PROCUREMENT OFFICERS

Certifying capacity of small business to perform contracts, 50 App. § 1102

PRODUCE

Defined, 21 § 188a

PRODUCER

Defined, 26 § 735

PRODUCTION BOARD

See War Production Board, generally, this index

PRODUCTION COSTS

Stabilization. Emergency Price Control, generally, this index

PROFIT-SHARING TRUST

Investment companies, 15 § 80a–3

PROFITEERING

See Emergency Price Control, generally, this index

PROJECTION LENSES AND PRISMS

Manufacturers' excise tax, 26 § 3406

PROMOTION

Women's Army Auxiliary Corps, 10 § 1716

PROPAGANDA ORGANIZATIONS

Estate tax, deduction of bequests to, 26 §§ 812, 861

PROPAGANDISTS

See Foreign Propagandists and Political Parties, generally, this index

PROPERTY

Defined in act concerning foreign accounts in Federal Reserve banks and insured banks, 12 § 632

PROPERTY—Continued

Transfer to Office of the Bituminous Coal Consumers' Counsel, 15 § 852

PROPERTY USED IN TRADE OR BUSINESS

Defined, 26 § 117

PROSPECTING

Excess profits tax, abnormal income, 26 § 721

PROSTITUTION

Houses of prostitution near military or naval establishments forbidden, 18 § 518a

PROTEST

See Emergency Price Control, this index

PROVE

Defense article for another government, 22 § 412

PUBLIC BUILDINGS ADMINISTRATION

Creation, 5 § 133t, note, Reorg. Plan No. I, § 303
Equipment, custody, 40 § 317

PUBLIC BUILDINGS, PROPERTY, AND WORKS

Architects, assistant architect to act in case of absence or disability, 40 § 164a
Army officers to take final action on surveys or vouchers relating to loss, etc., of property under control of War Department, 10 § 1304
Blind person with guide dog admitted, 40 § 291
Bonds of contractors, 40 §§ 270a–270e
Contractors, fee for construction of buildings at military posts, 40 § 269a
Defense Public Works, generally, this index
Definition of public works, 42 § 1651
District of Columbia,
 Mechanical labor, rates of compensation, 39 § 137
 Special policemen, 40 § 101 note
Eight-hour law, suspension of law, 40 § 326 note
Equipment, custody of Public Buildings Administration, 40 § 317
Federal Works Administrator, 40 § 20
 District of Columbia, public works in, 42 § 1562–1564
Inspectors of buildings owned or occupied by United States in foreign countries, 5 § 274; 10 § 541; 34 § 448a
Lease,
 Government, money consideration required, Maritime Commission excepted from statute, 22 § 420
 Maximum rental law suspended during war or national emergency, 40 § 278b
National Industrial Recovery Act, rules and regulations by President, 40 § 401 note
Naval public works, construction for relief of contractors and employees, 34 § 557
Procurement Division, purchase of coal and wood outside District of Columbia, weighing provisions inapplicable, 40 § 109a

PUBLIC BUILDINGS, PROPERTY, AND WORKS—Continued

Repairs to typewriting machines in government service in District of Columbia by Procurement Division, 40 § 313
Special policemen, designation, 40 § 101 note
Surplus property, Maritime Commission excepted from statutes relating to disposal of, 22 § 420

PUBLIC CONTRACTS

See, also, CONTRACTS, generally, this index
Advertisements not required in purchases not exceeding $500, 41 § 6a (m)
Bonds of contractors for public buildings or works, 40 §§ 270a–270e
Codes of fair competition, compliance, 40 § 401 note
Contractor's bond, public buildings or works, requirement,
 Maritime Commission, exception, 22 § 420
 Waiver in case of contract for manufacturing, etc., vessels, aircraft, etc., 40 § 270e
Defense Base Act, generally, this index
Defense contractors, designation of agencies for inspection of plants and books, 50 App. § 643 note, Ex. Ord. No. 9127
Employees of contractor. War-Risk Hazards Compensation Act, generally, this index
Fees of contractor, 50 App. § 768
Laborers and mechanics, wages and payment of wages, 40 §§ 276a to 276a–5
National Defense, generally, this index
Naturalization service, purchases under $50, 41 § 6 (b)
Overtime pay, extension of law relating to, 41 prec. § 1 note
Salvage facilities, Secretary of Navy to provide, etc., 46 § 732
Secretary of Navy, reports to Congress as to contracts in excess of $150,000, 5 § 470
Secretary of War, reports to Congress as to contracts in excess of $150,000, 5 § 219a
Small business, letting contracts to, 50 App. § 1102
Vessels, acquisition, etc., by Maritime Commission during national emergency, 46, note prec. § 1211
Wages of laborers and mechanics, payment of, 40 §§ 276a to 276a–5
War-Risk Hazards Compensation Act, generally, this index

PUBLIC DEBT

Gain from disposition of obligations of United States or agency or instrumentality as subject to tax, 31 § 742a
Interest on obligations of United States or agency or instrumentality as subject to tax, 31 § 742a
Postal savings cards and postal savings stamps, obligation to redeem as public debt, 39 § 756a
Postmaster General's authority to issue postal-savings stamps, 31 § 757c

PUBLIC DEBT—Continued

United States Treasury Savings Certificates, generally, this index

PUBLIC DEFENSE WORKS

Streets and access roads, 42 § 1531

PUBLIC HEALTH

See COAL MINES, generally, this index

PUBLIC HEALTH SERVICE

Air service,
 Compensation for disability to aliens and nonresidents for injuries at air base in foreign country, 42 § 1653
 Compensation to employees for injuries or death at air bases in foreign country, 42 § 1652
Alaska,
 Compensation for disability to aliens injured on lands occupied for military or naval purposes, 42 § 1652
Army,
 Compensation for disability to aliens and nonresidents for injuries at military base in foreign country, 42 § 1653
 Compensation to employees for injuries or death at military base in foreign country, 42 § 1652
Commissioned officers below grade of assistant to Surgeon General, pay periods and base pay, 37 § 101
Continuance of person in missing status, 50 App. §§ 1005, 1006
Death gratuity after twelve months' absence, 50 App. § 1005
Defense Base Act, generally, this index
Dependents. Pay and allowances, post
Equivalent pay of retired officers, 37 § 115
Foreign countries, compensation to persons injured at military and naval bases in foreign country, 42 § 1654
Guantanamo,
 Compensation for disability to aliens injured on lands occupied for military or naval purposes, 42 § 1652
Government owned equipment used in transporting school children of personnel, 42 § 64c
Income taxes of missing, interned or imprisoned men, 50 App. § 1013
Insurance premium deductions from pay continued for missing, interned or imprisoned men, 50 App. § 1003
Longshoremen's and Harbor Workers' Compensation Act. Defense Base Act, generally, this index
Navy,
 Compensation for disability to aliens and nonresidents for injuries at naval base in foreign country, 42 § 1653
 Compensation to employees for injuries or death at naval base in foreign country, 42 § 1652

PUBLIC HEALTH SERVICE—Continued

Officers, transportation for bodies of officers dying in line of duty, 42 § 68
Pay and allowances,
Active duty of retired member, 37 § 115
Air travel allowance, 37 §.112
Alaska, traveling expenses in, 37 § 112
Assistant to Surgeon General, 37 § 107
Back pay and allowances, 37 § 119
Base pay,
Officers below grade of assistant to Surgeon General, 37 § 101
Surgeon General and assistants, 37 § 107
Children defined, 37 § 104
Commissioned officers, 37 §§ 101–103a
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105
Computation of services for pay purposes, 37 § 101
Credits for service, 37 §§ 101–103a
Dependents, 37 § 107
Defined, 37 § 104
Monetary allowances in lieu of transportation in kind, 37 § 112 note, Ex. Ord. No. 9222
Rental allowance, 37 § 106
Subsistence allowance, 37 § 105
Transportation allowance, 37 § 112
Household effects, transportation allowance, 37 § 112
Increase of officers' base pay, 37 § 101
Longevity pay of officers,
Computation of services, 37 § 101
Reserve officers, 37 § 103
Mileage allowance,
Officers, 37 § 112
Missing, interned or imprisoned employees, 50 App. §§ 1001–1014
Officers in general, 37 § 107
Periods and base pay of officers below grade of assistant to Surgeon General, 37 § 101
Privately owned vehicle, allowance for use, 37 § 112
Reduction by reason of Pay Readjustment Act, 37 § 119
Rental allowance,
Commissioned officers and dependents, 37 § 106
Surgeon General and assistants, 37 § 107
Reserves, 37 § 103
Active duty, 37 § 114
Air travel allowance, 37 § 112
Commissioned officers, credits for pay, 37 § 103a
Computing service for pay of commissioned officers, 37 § 101
Mileage, transportation and traveling expenses, 37 § 112
Reduction by reason of Pay Readjustment Act, 37 § 119
Transportation of dependents, 37 § 112
Retired members,
Reduction, 37 § 119
Transportation of dependents, 37 § 112

PUBLIC HEALTH SERVICE—Continued

Pay and allowances—Continued
Services counted for pay purposes, 37 § 101
Subsistence allowance, 37 § 105
Officers while traveling, 37 § 112
Surgeon General and assistants, 37 § 107
Surgeon General, 37 § 107
Temporary appointment of officers to higher grades, 37 § 101
Transportation and travel expenses, 37 § 112
Transportation of dependents, monetary allowance, 37 § 112 note, Ex. Ord. No. 9222
Philippine Islands,
Compensation for disability to aliens injured on lands occupied for military or naval purposes, 42 § 1652
Reserves. Pay and allowances, ante
Retainer pay of retired member, 37 § 115
Retired pay, 37 § 115
Reduction by reason of Pay Readjustment Act, 37 § 119
Review, missing or interned persons, 50 App. § 1005
Transportation of dependents on change of station, 37 § 112

PUBLIC INSTITUTIONS

Display of flag, 36 § 174

PUBLIC LANDS

Fires, setting fire or failure to extinguish, 18 §§ 106, 107
Gas, encouragement of discovery during war, 30 § 223 note
Leases to munition manufacturers, 50 App. §§ 756–759
Marginal lands, refunds to lessees from revenues received from lease, 43 § 611
Oil lands, encouragement of discovery of oil during war, 30 § 223 note
Rules and regulations relating to sale or lease to munition manufacturers, 50 App. § 758
Sale of public lands, munition manufacturers, 50 App. §§ 756–759
Taxation of lands leased or sold to munition manufacturers, 50 App. § 757
Termination of law relating to sale or lease to munition manufacturers, 50 App. § 759
Trust in lands of Indian dying intestate without heirs, 25 §§ 373a, 373b
War, encouragement of discovery of oil and gas, 30 § 223 note
Withdrawal from entry or sale, lease or sale of withdrawn lands to munition manufacturers, 50 App. § 756

PUBLIC MONEYS

Accounts,
Extension of time for examination of accounts of,
Army disbursing officers, 31 § 80a
Marine Corps disbursing officers, 31 § 80b
Advances of public moneys,
Office of scientific research and development, 31 § 529h

PUBLIC MONEYS—Continued

Advances of public moneys—Continued
Prohibition against, Maritime Commission excepted from, 22 § 420
Check Forgery Insurance Fund, generally, this index
Receipts from sales by Army officers on disbursing duty used for current expenditures, 31 § 493a
Voucher,
Application for decision by Comptroller General respecting certification, 31 § 82d
Certification, 31 §§ 82c, 82d
Certifying officer, liability of, 31 §§ 82c, 82d

PUBLIC PRINTING AND DOCUMENTS

Glues, etc., furnished to other departments, 44 § 62
Ink, etc., to be furnished to other departments, 44 § 62
Military Order of the Purple Heart, proceedings at encampments, 44 § 275b
National Archives Trust Fund Board, this index
Supplies to be furnished to other departments, 44 § 62
Treasury Department's orders for printing placed by Procurement Division, 44 § 229

PUBLIC ROADS ADMINISTRATION

Army officers detailed to, 23 § 117
Bureau of Public Roads redesignated, 5 § 133t, note, Reorg. Plan No. I, § 302
Employees, detail as students, 23 § 116
Navy officers detailed to, 23 § 117
Property, officer's power to acquire and dispose of, 50 App. § 632 note, Ex. Ord. No. 9179

PUBLIC SANITARY FACILITIES

Defense public works, 42 § 1531

PUBLIC UTILITIES

Army, operation by Chief of Engineers, 10 § 181b
Attorney General's grant of easements and rights of way over lands of United States, 43 § 931a
Charges not increased without notice, 50 App. § 961
Civilian Conservation Corps to protect, 50 App. § 638
Defined, 26 § 26
Dividends on preferred stock, surtax net income, 26 § 15
Income tax,
Credit for dividends paid on preferred stock, 26 § 26
Surtax net income, 26 § 15
Preferred stock, surtax net income, 26 § 15

PUBLIC UTILITY COMMISSION

Contracts for relocation of railroads, etc., 16 § 831q

PUBLICATION

Coal mines, information concerning health and safety conditions, etc., 30 § 4k
Commerce Department, fees and charges, 5 § 606
Parity prices by Secretary of Agriculture, 50 App. § 903
Tariffs of freight forwarders, 49 § 1005

PUBLICATIONS COMMISSION

National Historical Publications Commission, recommendations, 44 § 300e

PUERTO RICO

Air mail postage stamps furnished to representative, delegate and resident commissioner, 2 § 42a
Employees' Compensation Act applicable to, 5 § 793
Gold coins, gold bullion and gold certificates, executive order inapplicable to, 12 § 95 note, Ex. Ord. No. 6260
Military force other than National Guard, organization and maintenance, 32 § 194
National Guard, right to use, 32 § 194
Opium Poppy Control Act, application, 21 § 188k
Ports of entry, certain ports designated as, 19 § 2 note, Ex. Ord. No. 9162
Resident commissioner, stationery allowance, 2 § 46b
Strategic network of highways including highways in, 23 § 101a
Troops, maintenance in time of peace, 32 § 194
War-Risk Hazards Compensation Act, generally, this index
Wildlife restoration, federal aid and cooperation with Commissioner of Agriculture and Commerce, 16 § 669g–1

PUNCH CARD MACHINES

Manufacturers' excise tax, 26 § 3406

PURCHASE MONEY MORTGAGES

Interest on mortgages taken by Federal Farm Mortgage Corporation, 12 § 1016

PUSH BALLS

Manufacturers' excise tax, 26 § 3406

QUALIFIED COMPONENT CORPORATION

Defined, 26 § 742

QUARTERMASTER CORPS OF ARMY

Construction division of quartermaster corps, officers under command of Chief of Engineers, 10 § 181b
Promotion of officers of construction division, 10 § 181b

QUESTIONNAIRES

See COLLECTION OF INFORMATION, ETC., generally, this index

QUIETING TITLE

United States, consent to be named party, 28 § 901

QUOTAS

Allocations of quota provided in Inter-American Coffee Agreement, 19 § 1356
Marketing quota. Peanuts, this index

RABBIT BRUSH

Construction of factories for extraction of rubber, etc., 7 § 171

RABIES

Fees for diagnosis, 7 § 395

RACE DISCRIMINATION

Work Projects Administration, 15 §§ 721–728 note

RADIO

Censorship of communications with foreign countries, 50 App. § 618
Contracts for use of international short-wave stations, etc., 31 § 665 note
Coordinator of Inter-American Affairs, contracts for use of radio stations, etc., 31 § 665 note
Excise tax on receiving set, credit in case of automobile radio sold with automobile, 26 § 3403 (e)
Intercommunication by stations in mobile service, 47 § 606
Office of War Information, contracts for use of international short-wave stations, etc., 31 § 665 note
Secretary of Navy's power to disapprove operator, 47 § 353 note
Vessels,
 Extra compensation for overtime of inspectors in charge and radio inspectors, 47 § 154 (f) (2)
 Protection during war, 47 § 606
War,
 Control and closing of radio stations, 47 § 605 note, Ex. Ord. No. 8964
 Protection of vessels, 47 § 606
 Use by armed forces or aircraft, 47 § 606

RAILROAD ADJUSTMENTS

Adjustment defined, 11 § 1205
Affected defined, 11 § 1206
Approval of plan, 11 § 1221
Authorization by commission of issuance of securities, 11 § 1221
Bonds, deposit for payment, 11 § 1229
Cancellation of assent to plan, 11 § 1221
Certiorari to review final order or decree, 11 § 1245
Claims defined, 11 § 1205
Commission,
 Action on application for authority to issue or modify securities, 11 § 1240
 Defined, 11 § 1205
Compensation, 11 § 1225
Conditional sales contracts, 11 § 1225
Creditors defined, 11 § 1205
Debt defined, 11 § 1205
Deposit of bond or securities for payment, 11 § 1229
Dismissal of proceeding, 11 §§ 1227, 1228
Enjoining proceedings, 11 § 1226
Evidence, 11 § 1220
Exclusive jurisdiction of petitioner, 11 § 1214
Expenses, 11 §§ 1220, 1225
Fees, 11 § 1225
Filing fee for petition, 11 § 1212
Final decree, 11 §§ 1245, 1246
Hearings, 11 §§ 1220–1222
Intervention, 11 § 1220
Jurisdiction, 11 § 1200
Leases, 11 §§ 1211, 1225
Limitations as to assessments and taxes, suspension, 11 § 1238
Notice,
 Hearing, 11 § 1220
 Secretary of Treasury, 11 § 1237
Objection to modification, 11 § 1221
Opinion of court, 11 § 1225

RAILROAD ADJUSTMENTS—Continued

Order,
 Approving petition, 11 § 1214
 Fixing time for confirming plan, 11 § 1237
Papers,
 Transferred to Secretary of Treasury, 11 § 1236
 Transmitted to commission, 11 § 1250
Petition, 11 §§ 1210–1215
 Proceeding subsequent to approval, 11 §§ 1225–1229
Petitioner defined, 11 § 1205
Powers of court, 11 §§ 1210–1215
Preference, tender of payments, 11 § 1228
Reports required by decree, 11 § 1246
Retention of jurisdiction to enforce and protect rights of parties, 11 § 1246
Review, 11 § 1245
Securities,
 Defined, 11 § 1205
 Deposit for payment, 11 § 1229
Special court of three judges, 11 § 1213
Stay of proceedings, 11 § 1226
Taxes, 11 §§ 1222, 1235–1238
Tender of payments by petitioner, 11 § 1228
Termination of jurisdiction, 11 § 1255
Time for confirmation of plan, 11 § 1227
United States, notice in order fixing time confirming plan, 11 § 1237
United States or agency thereof as creditor or stockholder, 11 § 1222
Voting rights, 11 § 1225
Withdrawal of assent to plan, 11 § 1121

RAILROAD RETIREMENT ACT

Annuities,
 Joint and survivor annuities, deduction in computing death benefits, 45 § 228e
 Military service,
 Actuarial values, calculation of, 28 § 228c–1 (n)
 Appropriations, 45 § 228c–1 (n)
 Claim for credit for military service, 45 § 228c–1 (k)
 Estimate for appropriation, 28 § 228c–1 (n)
 Inclusion in computing annuity, 45 §§ 215–228 note
Brother or sister, death benefit paid to, 45 § 228e
Death benefits, amount affected by military service, 45 § 228c–1 (m)
Funeral expenses, payment of death benefit to person paying, 45 § 228e
Grandchild, death benefit paid to, 45 § 228e
Guardian of incompetent or minor, 45 § 228s
Incompetent employees, 45 § 228s
Military service, amount of death benefits affected by, 45 § 228c–1 (m)
Minors,
 Death benefit paid to, 45 § 228e
 Notice to board of minority, 45 § 228s
Parent, death benefit paid to, 45 § 228e
Presumption of competency of employee, 45 § 228s
Service of local lodge or division defined, 45 § 228a (c)
Spouse, death benefit paid to, 45 § 228e

RAILROAD RETIREMENT ACT—Con.

Time for filing application for death benefit, 45 § 228e

RAILROAD RETIREMENT BOARD

Reports, data as to service and compensation prior to January 1, 1937, 45 § 228h note

RAILROAD UNEMPLOYMENT INSURANCE ACT

Amendatory act, effective date, 45 § 351 note
Coal mining employees of railroads, effect of amendment of statutes relating to social insurance and labor relations, 42, note prec. § 301
Interest credited to Unemployment Trust Fund transferred to railroad unemployment insurance account, 45 § 363 (c)
Service of local lodge or division defined, 45 § 351e

RAILROADS

See, also, CARRIERS, generally, this index
Adjustment or modification of debt, capital structure, etc. Railroad Adjustments, this index
Coal mines operated by,
 Effect of amendment of statutes relating to social insurance and labor relations, 42 note prec. § 301
 Exclusion from Railway Labor Act, 45 § 151
Contracts for relocation, 16 § 831q
Engineer Service, funds available for used to acquire and operate railroad, 50 App. § 770
Explosives, application of Federal Explosives Act, 50 § 123
Flag, display, 36 § 175
Income Tax, this index
Receivers,
 Income tax,
 Exclusion of income from discharge of indebtedness, 26 § 22
 Non-recognition of loss in sale or exchange of property, 26 § 112
Report of data as to employees' service and compensation prior to January 1, 1937, 45 § 228h note
Tax on transportation of persons, 26 § 3469
Tennessee Valley Authority,
 Compensation for injuries to, 16 § 831c–1
 Conveyance of property to replace lands flooded or destroyed, 16 § 831c

RAILWAY LABOR ACT

Carrier defined, 45 § 151
Coal mining employees of railroads,
 Effect of amendment of statutes relating to social insurance and labor relations, 42, note prec. § 301
 Exclusion, 45 § 151
Stabilization of prices, wages and cost of production, policy, 50 App. § 901

RAILWAY MAIL SERVICE

Laborers,
 Hours of work, 39 § 607a
 Overtime pay, 39 § 607a
Stenographers, reinstatement of former employees and grade, 38 § 621

RATIONED COMMODITIES

Reconstruction Finance Corporation authorized to purchase or make loans on, 15 § 606b–3

REAL PROPERTY

Improvements by lessee,
 Exclusion from gross income for income tax, 26 § 22
 Gain or loss for income tax, 26 § 113
Income Tax, this index
United States Maritime Commission, acquisition or disposal for war purposes, 50 App. § 632 note, Ex. Ord. No. 9129

REAR ADMIRALS

Coast and Geodetic Survey, pay and allowances, 37 § 107
Coast Guard, pay and allowances, 37 § 107

REAR ADMIRALS OF NAVY

Active list of line, number, 50 App. § 807
Allowances, 37 § 107
 Additional number, officers carried as, 50 App. § 807
 Dental surgeon, 34 § 51a
 Staff officers in rank of rear admiral, 50 App. § 807
Dental surgeon, establishment of rank, 34 § 51a
Pay, 37 § 107
 Additional number, officers carried as, 50 App. § 807
 Dental surgeon, 34 § 51a
 Staff officer in rank of rear admiral, 50 App. § 807
Retirement, dental corps, 34 § 51a
Temporary appointments to rank or grade made with consent of Senate, 34 § 350e

RECAPTURE CLAUSE

War contracts, 50 App. § 1191

RECEIPTS

Freight forwarders, 49 § 1004
Victory tax, 26 §§ 468, 469
 Fraudulent receipt or failure to furnish, 26 § 470

RECEIVERS

Income tax,
 Exclusion of income from discharge of indebtedness, 26 § 22
 Railroads, adjusted basis of determining gain or loss, 26 § 113
 Sale or exchange of property, non-recognition of loss of railroad, 26 § 112
Internal revenue tax, 50 App. § 1013 note
Soldiers' and Sailors' Civil Relief Act, 50 App. § 573 note
Stamp tax,
 Obligations issued by, 26 § 1801
 Transfer of bonds, etc., by or to receiver, 26 § 3481
 Transfer of stock certificate by insolvent to receiver or by receiver, 26 § 1802

RECEIVERS OF LAND OFFICE

Expenses, no charges against government without authorization, 43 § 90

RECIPROCAL UNDERWRITERS

Excess profits tax,
- Adjusted excess profits net income exemption, 26 § 710
- Returns, 26 § 729

Income tax, exemption, 26 § 101

RECIPROCAL USE

Government owned and private owned equipment for transportation in prosecution of war, 50 App. §§ 841, 842

RECIPROCITY

Exemption of consular officers and employees of foreign states from internal revenue taxes on imported articles, 26 § 3802

RECLAMATION

Secretary of Interior, delegation of powers, 16 § 590z–11

RECOMMENDATIONS

Secretary of the Interior as to health or safety conditions, etc., of coal mines, 30 §§ 4k, 4*l*

RECONDITIONING

Defense articles for another government, 22 § 412

RECONSTRUCTION

Vessels by Maritime Commission for other department or agency, 46 § 1125a

RECONSTRUCTION FINANCE CORPORATION

Bonds,
- Additional amount, 15 §§ 606b–2, 609p, 609r–609u
- Defense housing insurance, 12 § 1737; 15 § 609k

Condemnation of realty, 15 § 606b (5)
Corporations created on request of Federal Loan Administrator for promoting national defense program, 15 § 606b
Debentures of corporation,
- Additional amount, 15 §§ 606b–2, 609c–1, 609p, 609r–609u
- Defense housing insurance, 12 § 1737; 15 § 609k

Defense Plant Corporation, exemptions as to taxation, 15 § 610
Defense Supplies Corporation, exemptions as to taxation, 15 § 610
Definition of rationed commodity, 15 § 606b–3
Disaster Loan Corporation, exemptions as to taxation, 15 § 610
Farm Tenant Act, additional obligations, 15 §§ 609*l*, 609s
Federal National Mortgage Association, exemptions as to taxation, 15 § 610
Increase of obligation under existing law, 15 § 609o
Inspection of plants and books of defense contractors, 50 App. § 643 note, Ex. Ord. No. 9127

RECONSTRUCTION FINANCE CORPORATION—Continued

Judgment in condemnation proceedings paid by United States, 15 § 606b (5)
Lease of realty, 15 §§ 606b (5), 606b–1
Loans and advances,
- Exemption as to taxation inapplicable to state buildings considered as personal property, 15 § 610
- Foreign governments, central banks, etc., on specified security on request of Federal Loan Administrator, 15 § 606b
- Guaranty, 15 § 606b; 50 App. 1109
- Rationed commodities, 15 § 606b–3

Metals Reserve Company, exemptions as to taxation, 15 § 610
Obligations,
- Additional amount authorized, 15 §§ 606b–2, 609p
- Farm Tenant Act, increase of outstanding obligations, 15 §§ 609*l*, 609s
- Rural rehabilitation loans increased, 15 §§ 609m, 609t, 609u

Property, power to acquire and dispose of for war purposes, 50 App. § 632 note, Ex. Ord. No. 9217
Rationed commodities, purchase or loans on, 15 § 606b–3
Real property,
- Government agency authorized to transfer to corporation, 15 § 606b–1
- Power to acquire and dispose of, 15 § 606b (5)

R. F. C. Mortgage Company, exemptions as to taxation, 15 § 610
Rubber Reserve Company, exemptions as to taxation, 15 § 610
Rural electrification, increase of obligations authorized, 15 §§ 609t, 609u
Sale of rationed commodities acquired by corporation, 15 § 606b–3
Securities transferred to Secretary of the Treasury, sale or disposition authorized, 15 § 611a–1.
Small business concerns, certification to corporation of amount necessary to convert to war production, 50 App. § 1102
Small business mobilization law not to affect powers, 50 App. § 1111
War materials, power to purchase abroad, 50 App. § 601 note, Ex. Ord. No. 9177

RECORDS

Archivist to have charge of government records, 44 § 300c
Board of Review, records transferred to Board of Tax Appeals, 7 § 648 note; 26 § 1101 note
Defense contractors, departments and agencies for inspection, 50 App. § 643 note, Ex. Ord. No. 9127
Exchange by officers of federal government, states and other institutions, 5 § 300
Explosive licensing agent, 50 § 128
Explosives sold or issued, 50 § 126
Federal Security Agency, admission of authenticated copies in evidence, 42 § 1601
Foreign propagandists and political parties, 22 § 615
Freight forwarders, 49 §§ 1012, 1021

RECORDS—Continued

Manufacturers or producers of nonbeverage products containing distilled spirits, 26 § 3250
Peanuts, records under Agricultural Adjustment Act of 1938, 7 § 1373 (a)
Transfer to Office of the Bituminous Coal Consumers' Counsel, 15 § 852
Victory tax, 26 § 468

RECOVERY EXCLUSION

Defined, 26 § 22

RECREATIONAL AREAS

Fires, setting, 18 § 106

RECREATIONAL BUILDINGS

Construction by Red Cross on Saint Elizabeths Hospital reservation, 24 § 180

RECREATIONAL DEMONSTRATION PROJECTS

Conveyance or lease, 16 §§ 459r, 459t
Land added to national parks, etc., 16 § 459a
Maps, 16 § 459a
Property and functions transferred from Resettlement Administration to Secretary of Interior, 16 § 459r note, Ex. Ord. No. 7496
Reversion of lands conveyed or leased, 16 § 459t

RED CROSS

Saint Elizabeths Hospital reservation, construction of recreational buildings, 24 § 180

RED RIVER

Backwater, protection by levees, 33 § 702a–12

REDEMPTION

United States savings bonds, 31 § 757c
United States Treasury savings certificates, 31 § 757c

REDISTILLATION

Transfer of spirits for purpose of, 26 § 2883

REFERENCES

Single judge of three judge court, power to order, 28 § 792

REFERENDUM

Marketing quotas for peanuts, 7 §§ 1358, 1359

REFORMATORIES

Products of. Convict Made Goods, generally, this index
Work Projects Administration funds used to construct or repair, 15 §§ 721–728 note

REFRACTOMETERS

Manufacturers' excise tax, 26 § 3406

REFRIGERATING APPARATUS

Manufacturers' excise tax, 26 § 3405

REFUNDS

Board of Review, abolished and jurisdiction vested in Board of Tax Appeals, 7 § 648 note

REFUNDS—Continued

National service life insurance premiums, 38 § 802 (n)
Taxes,
 Agricultural Adjustment Act taxes, excess profits net income, 26 § 711
 Excess profits tax, post-war refund, 26 §§ 780–783
 Victory tax, 26 §§ 453, 454
 War postponing time for allowance or filing claim, 26 § 3804
White House police, 3 § 62b

REGIMENTAL COLORS

Dipping, 36 § 176

REGIONAL OFFICES

Work Projects Administration, 15 §§ 721–728 note

REGISTERED FORM

Debentures, issuance under War Housing Insurance Act, 12 § 1739

REGISTERED MAIL

Excess profits tax, notice to taxpayer of disallowance of claim for refund relating to abnormalities, 26 § 732
Notice of proceedings to determine claim to deceased veteran's property, 38 § 17f
Process on United States, sending of copies to Attorney General, 28 § 902

REGISTERED SECURITIES

Affiliated corporations, deductions for income tax, 26 § 23

REGISTERS OF LAND OFFICE

Expenses, no charges against government without authorization, 43 § 90

REGISTRATION

Express companies, 26 § 3475
Freight forwarders, 26 § 3475
Manufacturers or producers of nonbeverage products containing distilled spirits, 26 § 3250
Transporter of property for hire, 26 § 3475

REGULAR COAST GUARD

See Coast Guard, generally, this index

REGULATED INVESTMENT COMPANIES

Definitions, 26 § 361
Excess profits tax, exemption, 26 § 727
Income tax, 26 §§ 4, 14, 362

REGULATION OR ORDER

Defined, 50 App. § 902

REHABILITATION

Cooperative apartment building, deduction by stockholder for income tax, 26 § 23

REHOSPITALIZATION

Naval Reserve Officers' Training Corps, 34 § 821

REINSURANCE

Marine war risk insurance, 46 §§ 1128, 1128b
Tax on premiums on policies issued by foreign reinsurer, 26 § 1804

RELIEF FUND

White House police, 3 § 62b

RELIGIOUS ORGANIZATIONS

Pernicious political activity, 18 § 61u

RELIGIOUS PURPOSES

Jewelry, etc., excise tax exemption of articles used for, 26 § 2400

REMAINDERS

Income tax, amortization deduction, 26 § 124

REMAND

Appeal in criminal case, 18 § 682

REMARRIAGE

Pensions to dependent parents, 38 § 725

REMOVAL OF CAUSES

Federal, state's or central bank's property in insured bank, proceeding involving, 12 § 632

RENEGOTIATION

Income tax, deductions and credits arising from renegotiation of war contracts, 26 § 3806
National defense contract, 41, note prec. § 1
War contracts, 50 App. § 1191

RENT

Defense housing, 42 §§ 1543, 1544
Defense public works, 42 §§ 1543, 1544
Dispatch agencies at certain ports, 5 § 153a
Income tax,
 Life insurance company, 26 § 201
 Mutual insurance companies, deduction, 26 § 207
National housing projects, 42 § 1544
Oil and gas lease, compromise of claim, 30 §§ 221–222h note
Railroad Adjustments, generally, this index
Soldiers' home, site leased to United States, 24 § 41 note
Stabilization. Emergency Price Control, generally, this index

RENTAL ALLOWANCE

Army officers and men. Army, this 'ndex
Coast Guard, this index

REORGANIZATION OF CORPORATIONS

Excess profits tax, existence of taxpayer through component corporation, 26 §§ 712, 740
Railroad Adjustments, generally, this index
Railroad reorganizations,
 Income tax,
 Adjusted basis for determining gain or loss, 26 § 113
 Non-recognition of loss, 26 § 112

REPAIRS

Surplus property by Procurement Division, 40 § 313a
Vessels, United States Maritime Commission for other government department or agency, 46 § 1125a

REPLACEMENT COST

Income tax, inventory of involuntary liquidation, 26 § 22

REPORTS

Administrator of Veterans' affairs, release, 38 ch. 12, Ex. Ord. No. 6099
Advisory Committee for Aeronautics, 49 § 243
Archivist to Congress, 44 § 300i
Coal mines, health and safety conditions, accidents, etc., 30 §§ 4j, 4k
 Furnishing copies to cooperating state or territorial agency, 30 § 4l
Coast and Geodetic Survey, personnel board, 33 § 854c
Collection of Information, etc., generally, this index
Commissioned officers, report of persons commissioned from civilian life, 37 § 120
Committee on federal expenditures, 26, Subtitle D, note prec. § 3600
Defense housing projects, 42 § 1551
Defense public works project, 42 § 1551
Disabled American Veterans to Congress, 36 § 90i
Federal Reports Act. Collection of Information, etc., generally, this index
Foreign propagandists and political parties, report respecting administration of Registration Law, 22 § 621
Freight Forwarders, this index
Income tax, inventory methods, 26 § 22
Interstate Commerce Commission of hearings relating to freight forwarders, 49 § 1017
National Archives Trust Fund Board to Congress, 44 § 300jj
Peanuts,
 Plantings of peanuts on farms, 7 § 1374
 Reports under Agricultural Adjustment Act of 1938, 7 § 1373 (a)
President to Congress of operations under act,
 Loans, leases, etc., to foreign government, 22 § 414
 Requisitioning of property for national defense, 50 App. § 723
Secretary of Navy to Congress as to contracts in excess of $150,000, 5 § 470
Secretary of War to Congress as to contracts in excess of $150,000, 5 § 219a
United States Maritime Commission, contracts for acquisition, etc., of vessels during national emergency, 46, note prec. § 1211

REQUISITIONS

Advances of money, State Department, 5 § 170
Excess profits tax, exclusion of gains, 26 § 711
Income tax, capital gains or losses, 26 § 117
President's power to requisition certain articles, etc., in interest of national defense, 50 § 99 note; 50 App. §§ 721–724

RESCUE WORK

Flood control funds, use for, 33 § 701n

RESEARCH

Excess profits tax, abnormal income, 26 § 721

RESEARCH INSTITUTION

Pernicious political activities, 18 § 61u

RESERVATIONS

Chief of Engineers' power to issue license, 10 § 181b
Public lands, minerals on lease or sale to munition manufacturers, 50 App. § 756

RESERVE AND OTHER POLICY LIABILITY CREDIT

Defined, 26 § 202

RESERVE EARNINGS RATE

Defined, 26 § 201

RESERVE FOR DEFERRED DIVIDENDS

Defined, 26 § 201

RESERVE FORCES

See COAST AND GEODETIC SURVEY, this index

RESERVES

Income Tax, this index
Public Health Service, this index
Women's Reserve. Coast Guard Reserve, this index

RESETTLEMENT ADMINISTRATION

Name changed and functions, etc., transferred, 40 §§ 431–434 note
Recreational demonstration projects, functions transferred to Secretary of Interior, 16 § 459r note, Ex. Ord. No. 7496

RESIDENCE

Postmasters, first, second and third class post office, within delivery distance or within city or town essential, 39 § 31b
Soldiers' and Sailors' civil relief, taxes, 50 App. § 574
Tennessee Valley Authority, conveyance of real property for use for summer residences, 16 § 831c

RESIDENT

Defined, 48 § 46c

RESIGNATION

Chief disbursing officer of Treasury Department, 5 § 249b
Clerk of House of Representatives, 2 § 75a

RES JUDICATA

Suits against collector or personal representative, 26 § 3772

RESTAURANTS

See SENATE RESTAURANTS, generally, this index

RETAIL SALES TAX

Income tax, deduction, 26 § 23

RETAILERS' EXCISE TAX

Administrative provisions made applicable, 26 § 2408
Barbershops, sale of toilet preparations to, 26 § 2402
Beauty parlors, sale of toilet preparations to, 26 § 2402
Chattel mortgage providing for payment of price in installments, 26 § 2405
Conditional sales, proportionate payment of tax, 26 § 2405
Credit against tax, readjustment of price, 26 § 2407
Effective date, 26 § 2411
Furs, 26 § 2401
Interest on delinquent tax, 26 § 2403
Jewelry, etc., 26 § 2400
Lease of goods,
 Considered as sale, 26 § 2404
 Proportionate payment of tax, 26 § 2405
Payment, 26 § 2403
Penalties,
 Laws made applicable, 26 § 2408
 Representing that price does not include tax, 26 § 2409
Price of goods, determination, 26 § 2403
Refunds, 26 § 2407
Returns, 26 § 2403
Rules and regulations, 26 § 2410
 Credits and refunds, 26 § 2407
 Returns, 26 § 2403
 Tax exemptions, 26 § 2406
Toilet preparations, 26 § 2402

RETIREMENT

Coast and Geodetic Survey, this index
United States obligations with proceeds of savings bonds and savings certificates, 31 § 757c
White House police, 3 § 62b

RETIREMENT ANNUITIES

Income tax, deduction of contributions, 26 § 23

RETIREMENT OF CIVIL SERVICE EMPLOYEES

Annuitant defined, 5 § 718a
Architect of the Capitol may exclude temporary employees from operation of law, 5 § 693
Automatic separation,
 Exemption from operation, 5 § 715a note, Ex. Ord. No. 9047
 Inapplicable to elective officers, 50 App. § 1016
Deductions returned to person becoming ineligible to benefits, 50 App. § 1016
Deferred annuity, 5 § 733
Disqualification as ground for retirement, 5 § 691
District of Columbia employees included in act, 5 § 693; 50 App. § 1016
Elective officers,
 Application of law to, 5 § 693
 Automatic separation, 50 App. § 1016
Eligibility of person receiving annuity to another appointment, 5 § 715
Immediate annuity, 5 § 733
Interest,
 Deposits of employees separating from service, 5 § 733

RETIREMENT OF CIVIL SERVICE EMPLOYEES—Continued

Interest—Continued
Refunds on transfer or separation from service, 5 § 724
Legislative employees, application of act to, 50 App. § 1016
Officers and employees to whom act is applicable, 50 App. § 1016
Redeposit,
Amount refunded on reemployment, 5 § 724
Refund before receiving deferred or immediate annuities, 5 § 733
Reemployment,
Annuitant as terminating deferred or immediate annuities, 5 § 733
Separation from service, deferred or immediate annuities, 5 § 733

RETIREMENT OF EMPLOYEES OF ALASKA RAILROAD

Eligibility for reemployment, 5 prec. § 745 note

RETURNS

Cigar and cigarette floor stocks tax, 26 § 2000
Distilled spirits, floor stocks tax, 26 § 2800 (i)
Excess Profits Tax, this index
Extension of time for filing transportation of property tax return, 26 § 3475
Fermented malt liquors, floor stock tax, 26 § 3150
Gold coins, gold bullion and gold certificates, return of possessor to Secretary of Treasury, 12 § 95 note, Ex. Ord. No. 6260
Retailers' excise tax, 26 § 2403
Transportation tax, 26 §§ 3469, 3475
Victory tax. Income Tax, this index
Wine, floor stocks tax, 26 §§ 3192, 3193

REVENUE ACT OF 1942

Generally, 26 §§ 11 et seq.

REVENUE STAMPS

Accident policies issued by foreign insurer, 26 § 1804
Annuity contracts issued by foreign insurers, 26 § 1804
Assignee, obligations issued by, 26 § 1801
Bankruptcy trustee,
Obligations issued by, 26 § 1801
Transfer of bonds, etc., by or to trustee, 26 § 3481
Transfer of stock certificates by or to trustee, 26 § 1802
Banks, transfer,
Bonds, etc., to officer taking over assets, 26 § 3481
Stock certificate to officer taking over assets, 26 § 1802
Binding slips, 26 § 1804
Bonds,
Corporation, 26 § 1801
Issuance and transfer under orders of Securities and Exchange Commission, 26 § 1808
Transfer of, 26 § 3481

REVENUE STAMPS—Continued

Certificate of stock, issuance and transfer under order of Securities and Exchange Commission, 26 § 1808
Certificates of indebtedness, 26 §§ 1801, 3481
Common trust funds, issuance of shares, 26 § 1808
Conveyances, Securities and Exchange Commission, conveyance under order of, 26 § 1808
Co-operative banks, exemption of stocks and bonds, 26 § 1808
Corporate securities, 26 § 1801
Debentures, 26 § 1801
Transfer of, 26 § 3481
Executors and administrators, transfer,
Bonds, etc., from decedent to, 26 § 3481
Stock certificate from decedent to, 26 § 1802
Exemption, 26 §§ 1802, 1808, 1809, 3481
Fidelity bond, 26 § 1804
Foreign countries, transfer,
Bonds, etc., by foreign countries to United States, 26 § 3481
Stock certificate by foreign country to United States, 26 § 1802
Governmental agency or instrumentality, exemption from payment, 26 § 1809
Guardian and ward, transfer,
Bonds, etc., between, 26 § 3481
Stock certificate between, 26 § 1802
Homestead associations, exemption of stocks and bonds, 26 § 1808
Indemnity bonds, 26 § 1804
Insane persons, transfer,
Bonds, etc., between committee and incompetent, 26 § 3481
Stock certificate between committee and incompetent, 26 § 1802
Insurance companies, transfer,
Bonds, etc., to officer taking over assets, 26 § 3481
Stock certificate to officer taking over assets, 26 § 1802
Insurance policies, 26 § 1804
Joint tenants, transfer,
Bonds, etc., to survivor, 26 § 3481
Stock certificate to survivor, 26 § 1802
Life insurance policies issued by foreign insurer, 26 § 1804
Passage tickets, stamp tax inapplicable to tickets issued for passage subject to transportation tax, 26 § 1806
Receiver,
Obligations issued by, 26 § 1801
Transfer,
Bonds, etc., by or to, 26 § 3481
Stock certificate by or to receiver, 26 § 1802
Reinsurance policy issued by foreign reinsurer, 26 § 1804
Renewal of policy issued by foreign insurer, 26 § 1804
Savings and loan associations, exemption of stocks and bonds, 26 § 1808
Securities and Exchange Commission, issuance and transfers of securities under orders of, 26 § 1808

REVENUE STAMPS—Continued

Successor,
- Transfer of bonds to, 26 § 3481
- Transferee of stock certificate, 26 § 1802

Surety bond, 26 § 1804
Tenant by entireties, transfer,
- Bonds, etc., to survivor, 26 § 3481
- Stock to survivor, 26 § 1802

Transfer,
- Bonds by operation of law, 26 § 3481
- Corporate bonds, debentures and certificates of indebtedness, 26 § 3481
- Securities under order of Securities and Exchange Commission, 26 § 1808
- Stock certificate, operation of law, 26 § 1802

Trust companies, transfer,
- Bonds, etc., to officer taking over assets, 26 § 3481
- Stock certificate to officer taking over assets, 26 § 1802

Trustees, transfer,
- Bonds, etc., to successor, 26 § 3481
- Stock certificate to successor, 26 § 1802

United States, transfer,
- Bonds, etc., by foreign country to, 26 § 3481
- Stock certificate by foreign country to, 26 § 1802

United States or agency or instrumentality, exemption from payment, 26 § 1809
Use tax on motor vehicles and boats, 26 § 3540

REVERSION

Consideration received from foreign government for defense article or defense information to appropriation, 22 § 415

REVOCATION

Permit to freight forwarder, 49 § 1010

REWARDS

Postmaster General for offenders killed in act of committing crime, 39 § 9

R. F. C. MORTGAGE COMPANY

Taxation, exemptions, 15 § 610

RICE

Loans by Commodity Credit Corporation, 7 §§ 1330 (10), 1340 (10); 50 App. 968
Marketing, penalties, amount, 7 §§ 1330 (9), 1340 (9)

RIGHTS OF WAY

Access road for national defense, 23 § 106
Attorney General's grant of rights of way to states, etc., over lands of United States, 43 § 931a
Condemnation for control of flood waters, etc., 16 § 831q
Defense highways, acquisition of, 23 § 114
Geological Survey, acquisition for, 43 § 36b
Grade crossing elimination, cost of, 23 § 113
National cemetery, encroachment by railroad prohibited, 24 § 290
Public lands, Attorney General's authority to grant rights of way to states, etc., 43 § 931a

RIGHTS OF WAY—Continued

Railroads, encroachment on right of way to national cemetery, 24 § 290
Strategic highway network, cost of, 23 § 112

ROCK ASPHALT

Income tax, depletion allowance, 26 § 114

ROOF GARDENS

Admission tax, 26 § 1700 (e)

ROYALTIES

Defense article or information, patent rights in, collecting royalties on furnishing to foreign government, 22 § 416
Patents, this index

RUBBER

Proceeds from sale of rubber bearing plants covered into treasury, 7 § 174

RUBBER ARTICLES

Manufacturers' excise tax, 26 § 3406

RUBBER BEARING PLANTS

Secretary of State's powers, 7 § 171

RUBBER RESERVE COMPANY

Taxation, exemptions, 15 § 610

RULES OF CIVIL PROCEDURE

Rules of Federal Procedure, interpleader, Rule 14

RULES OF COURT

Contempt, Supreme Court authorized to promulgate rules relating to, 18 § 689
Criminal procedure in Canal Zone, 48 § 1344a
Prize cases, 50 App. § 826
Supreme Court, appeals by United States in criminal cases, 18 § 682

RUMANIA

Declaration of war against, 50 App. note prec. § 1
Proclamation of state of war, 50 App. note prec. § 1, Proc. No. 2563

RURAL ELECTRIFICATION

Reconstruction Finance Corporation's obligations, increase of obligations authorized, 15 § 609u

RURAL FREE DELIVERY

Reports by Postmaster General to Congress of increased compensation to carriers serving heavily patronized routes, 39 § 197

RURAL REHABILITATION AND RELIEF

Reconstruction Finance Corporation, increase of outstanding obligations, 15 §§ 609m, 609t

SABOTAGE

Civilian defense, protection of persons and property, 50 App. § 741

SABOTAGE—Continued

Enemies entering United States for purpose of, subject to military tribunals, 10 § 1554 note, Proc. No. 2561

SAFETY CONDITIONS

See COAL MINES, this index

SAGGER CLAY

Income tax, depletion allowance, 26 § 114

SAILING VESSELS

Manning of vessels of less than 500 tons, 46 § 672–1
Tax on use, 26 § 3540

ST. ELIZABETHS HOSPITAL

American Red Cross, construction of recreational buildings, 24 § 180
Deposit of,
- Evidences of gifts of intangible property, 24 § 183
- Income received from gifts, 24 § 184
- Proceeds of gifts in treasury of United States, 24 § 182

Federal Security Administrator, duties respecting property received as gift, 24 § 184
Gifts to, 24 §§ 181–184
Income from,
- Gifts, 24 §§ 183, 184
- Investments of proceeds of gifts, 24 § 182

Inmates, foreign service personnel adjudged insane, 24 § 191a
Insurance of property received as gift, 24 § 184
Investment of proceeds of gifts, 24 § 182
Lease of property received as gift, 24 § 184
Liquidation of property received as gift, 24 § 184
Recreational buildings, construction by Red Cross, 24 § 180
Superintendent to deposit receipts in Treasury Department, 24 § 169

ST. FRANCIS RIVER

Flood control, 33 §§ 702a–12, 702j–1

SAINT MARYS FALLS CANAL

New lock, 50 App. § 1017

SALEM

Port of entry, extension of territory, 19 § 2 note, Ex. Ord. No. 9207

SALES

Defense article to foreign government whose defense is deemed vital to defense of United States, 22 § 412
Materials, proceeds available for national defense purposes, 50 § 98e
Military or naval purposes, sale of property acquired for, 50 App. § 632
Opium poppy, prohibited, 21 § 188c
Realty by Reconstruction Finance Corporation, 15 § 606b (5)
Service flag and service lapel button, license, 36 § 181
Soldiers' and Sailors' Civil Relief Act, nonpayment on obligation, 50 App. § 532

SALES—Continued

Tax,
- Manufacturers' excise taxes, 26 § 3400 et seq.
- Retailers' excise taxes, 26 § 2400 et seq.

SALES TAX

Income tax, deduction, 26 § 23

SALUTE

Flag, 36 § 177
National anthem, saluting during playing, 36 § 171
Pledge of allegiance to flag, 36 § 172

SAMOA

Coconut oil produced in, disposition of processing tax, 26 § 2483

SAMPLE SURVEYS SECTION

Functions and property transferred to Bureau of Census, 50 App. § 601 note, Ex. Ord. No. 9232

SAMPLES

Cotton, analyses of fiber properties spinning tests, etc., 7 § 473d

SAN FRANCISCO BAY

Nautical schools, location in municipalities on, 34 § 1121

SAN PABLO BAY

Nautical schools, location in municipalities on, 34 § 1121

SATURDAY

Postal employees, compensatory or overtime for Saturday work, 39 § 832

SAVINGS AND LOAN ASSOCIATIONS

Stamp tax, exemption of stock and bonds, 26 § 1808

SAVINGS BONDS

Advance to Postmaster General for expenses, 31 § 757c
Appropriation for expenses available for expenses, 31 § 757c
Authority to issue, 31 § 757c
Circulation privilege, 31 § 757c
Denial of circulation privilege, 31 § 757c (d)
Denominations, 31 § 757c
Discount, 31 § 757c
Evidence of payment, 31 § 757c
Exchange of savings certificates for savings bonds, 31 § 757c
Exemption from taxation, 31 § 757c
Fiscal agency services of employees of Post Office Department, etc., 31 § 757c
Forms, 31 § 757c
Interest, 31 § 757c
Issuance on interest basis, discount basis or combination basis, 31 § 757c (b)
Issues, 31 § 757c
Limitation on amount held by one person, 31 § 757c (b)
Maturity, 31 § 757c

SAVINGS BONDS—Continued

Postal-savings stamps, issuance to facilitate purchase of bonds, 31 § 757c
Postmaster General,
Advance by Secretary of the Treasury for expenses, 31 § 757c
Fiscal agency services by employees of Post Office Department and Postal Service, compelling, 31 § 757c
Issuance of postal-savings stamps to facilitate purchase of bonds, 31 § 757c
Price, 31 § 757c
Proceeds as available to meet any public expenditures, 31 § 757c
Redemption, 31 § 757c
Regulation of amount issued in one year that may be held by one person, 31 § 757c
Restrictions on transfer, 31 § 757c
Retirement of outstanding obligations of United States with proceeds, 31 § 757c
Secretary of Treasury, this index
Series, 31 § 757c
Stamps,
Advances to Postmaster General for expenses in handling, 31 § 757c
Evidence of payments for bonds, 31 § 757c
Fiscal agency services by Post Office Department employees, etc., 31 § 757c
Taxation, 31 § 757c
Terms and conditions of,
Issuance, 31 § 757c
Sale and redemption, 31 § 757c

SAVINGS CERTIFICATES

See UNITED STATES TREASURY SAVINGS CERTIFICATES, generally, this index

SCHOLARSHIPS

Meteorological students, weather forecasting, 15 § 323

SCHOOL DISTRICTS

Tennessee Valley Authority, conveyance of property to replace lands flooded or destroyed, 16 § 831c

SCHOOLHOUSES

Flag displayed near, 36 § 174

SCHOOLS

Aviation cadets, establishment for training, 10 § 296a
Defense public works, 42 § 1531
No department or agency of United States to exercise supervision or control, 42 § 1533
Federal department or agency not to supervise school, 42 § 1533
Part time employment of needy students, appropriations for, 15 §§ 721–728 note
Public health service, use of government owned vehicles for transporting children of personnel, 42 § 64c

SCIENCE

Opium poppies,
Acquisition by Secretary of Treasury for scientific needs, 21 § 1881

SCIENCE—Continued

Opium poppies—Continued
Delivery for scientific purposes of poppies forfeited to government, 21 § 188g

SCRAP IRON

Suspension of custom duties and internal revenue taxes, 19 § 1001 (301) note; 26 § 3425 note

SEALING MACHINES

Manufacturers' excise tax, 26 § 3406

SEALS

Administrator of Federal Security Agency, 42 § 1601
Authentication of books, etc., in Federal Security Agency, 42 § 1601
National Archives Trust Fund Board, 44 § 300hh
Smaller War Plants Corporation, 50 App. § 1104

SEAMEN

Certificate of citizenship, invalidity of certificates issued under repealed statute, 46 §§ 686, 687 note
Number of able seamen required, qualifications of seamen having one year's service, national emergency, 46 § 672 note
Sail vessels of less than 500 tons, 46 § 672–1
Seagoing barges, rating, 46 § 672b–1
Vessels of 500 gross tons or less, persons rated as able seamen, 46 § 672–2

SEARCHES AND SEIZURES

Excess profits tax, exclusion of gains, 26 § 711
Income tax,
Capital gains and losses, 26 § 117
Consolidated returns, 26 § 141
War losses, 26 § 127
Opium poppies produced or obtained in violation of law, 21 § 188g
Soldiers' and Sailors' Civil Relief Act, nonpayment on obligation, 50 App. § 532

SEARCHLIGHT MIRRORS AND REFLECTORS

Manufacturers' excise tax, 26 § 3406

SECOND WAR POWERS ACT

Text of Act, 50 App. § 631–645a

SECONDARY ROAD SYSTEM

See DEFENSE HIGHWAYS, this index

SECRET PROCESSES

Explosive licensee need not disclose, 50 § 131

SECRETARIES

Defined, 48 § 46c

SECRETARY OF AGRICULTURE

Administration of special account of funds from penalties for marketing peanuts, 7 § 1359
Apportionment of acreage allotment for peanuts among farms, 7 § 1358
Collection of penalties for marketing peanuts, 7 § 1359

SECRETARY OF AGRICULTURE—Con.

Emergency price control, no powers of Secretary transferred to Office of Price Administration, 50 App. § 921
Employees to perform services relating to guayule and other rubber bearing plants, 7 § 172
Flood Control Act, expenditures and cooperation with other agencies, 33 § 701b–2
Guayule, powers relating to, 7 §§ 171–173
Insect pests, regulations for prevention of insect pests and plant diseases entering from Mexico, 7 § 149
Inspection and disinfection of vehicles entering from Mexico, 7 § 149
Investigations, water and soil erosion control, 33 § 701b
Lease of government facilities not required for rubber production, 7 § 172
Nonbasic agricultural commodity, expansion of production, 15 § 713a–8
Parity prices, determination and publication for purpose of emergency price control, 50 App. § 903
Peanuts, this index
Preliminary examinations and surveys for run-off and waterflow retardation and soil erosion prevention, 33 § 701f note
Proclamation,
National marketing quota for peanuts, 7 § 1358
Results of referendum on marketing quotas for peanuts, 7 § 1358
Referendum on marketing quotas for peanuts, 7 § 1358
Resettlement administration, functions, etc., transferred to, 40 §§ 431–434 note
Rural rehabilitation loans, functions of Governor of farm credit administration conferred on Secretary of Agriculture, 7 § 1007a
Tick eradication on Seminole Indian Reservation, 7 prec. 141 note
War materials, power to purchase abroad, 50 App. § 601 note, Ex. Ord. No. 9177
Watersheds, investigations of and measures for water and soil erosion control, 33 § 701b

SECRETARY OF COMMERCE

Coast and Geodetic Survey,
Appointment of personnel board, 33 § 854b
Designation of engineer to act as assistant director, 33 § 851
Payment of burial expenses and death gratuities, 33 § 870
Fees or charges for services performed or publications furnished, schedule of charges, 5 § 606
Investigations and reports of census or statistical matters for war purposes, 50 App. §§ 644–644b
Meteorological students, instruction in weather forecasting, 15 § 323
Transportation of dependents and household effects of those in service, 50 App. § 832
War, waiver of compliance with navigation and vessel inspection laws, 46 § 1 note, Ex. Ord. No. 8976

SECRETARY OF INTERIOR

Assistants in General Land Office and Bureau of Indian Affairs appointed by, 25 § 2a; 43 § 3a
Coal Mines, generally, this index
Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9055
Coronado International Memorial, this index
Delegation of powers respecting reclamation, 16 § 590z–11
Deputy commissioners of General Land Office and Bureau of Indian Affairs appointed by, 25 § 2a; 43 § 3a
Director of Bureau of Mines, supervision respecting explosives by Secretary, 50 § 137
Eminent domain, acquisition of lands for Geological Survey, 43 § 36b
Explosives, this index
Fees, probate of restricted estates of Five Civilized Tribes, 25 §§ 375a, 375b
Fishery coordinator, Secretary designated as, 50 App. § 601 note, Ex. Ord. No. 9204
Geological Survey, acquisition of lands for, 43 § 36b
Grazing Service, field employees required to furnish horses and equipment, 43 § 315o–2
Probate and distribution of restricted estates of Five Civilized Tribes, 25 §§ 375a, 375b
Purchase of supplies for resale to government employees in Alaska, natives, etc., 48 § 50e
Reclamation, delegation of powers respecting, 16 § 590z–11
Recreational demonstration projects, functions transferred to, 16 § 459r note, Ex. Ord. No. 7496
Rules and regulations,
Coronado International Memorial, regulation of use, 16 § 450y–1
Mining in Organ Pipe Cactus National Monument, 16 § 450z

SECRETARY OF NAVY

Acquisition of arms, implements of war, etc., produced within jurisdiction of another country, 22 § 417
American republics, designation of number of students for admission to Naval Academy, 34 § 1036–1
Certificate for amortization deduction for income tax of adjusted basis of emergency facility, 26 § 124 (f) (1, 3)
Claims commission appointed by, 31 § 224d
Coast Guard Academy instructors appointed by, 14 § 15d
Coast Guard Reserve, approval of enrollment of temporary members, 14 § 307
Communication to foreign government of defense information, 22 § 412
Construction of certain vessels authorized. 34 § 498c–6
Construction of naval public works for relief of contractors and employees, 34 § 557
Contracts,
Awarded without competitive bidding, statement filed with Congress as to reasons for selecting of contractor, 5 § 470
In excess of $10,000, filing list with Congress, 5 § 219a

SECRETARY OF NAVY—Continued

Contracts, 41, note prec. § 1—Continued
In excess of $150,000, filing list with Congress, 5 § 470
Operation of facilities for prosecution of war, 50 App. § 1201
Powers and functions, 50 App. § 611 note, Ex. Ord. No. 9001
With Philippine government on sale of materials, equipment, etc. forbidding sale thereof to other states, 34 § 555
Defense Articles, this index
Defense housing, transfer of jurisdiction to, 42 § 1524
Defense information,
Acquisition of arms, etc., in country to which act concerning loans, leases, etc., is applicable, 22 § 417
Information to be given when article or information is exported, 22 § 414
Patent rights, protection on disposition of article or information to foreign government, 22 § 416
Enlistments in Navy or Marine Corps,
Extension of term, 34 § 692
Period of enlistment, 34 § 181
Exchange of certain equipment in part payment of new equipment, 34 § 532a
Extension of term of enlistment in navy or marine corps, 34 § 692
Family allowances, administration of law relating to, 37 § 211
Foreign countries, designation of enlisted men as custodians of embassies, legations, etc., 34 § 448b
Foreign vessels, rules and regulations as to signals within jurisdiction of United States, 47 § 606
Houses of prostitution near naval establishments forbidden, 18 § 518a
Income tax,
Amortization deduction of adjusted basis of emergency facility, 26 § 124
Certificate to Commissioner of Internal Revenue contract does not provide for reimbursement of cost of emergency facility, 26 § 124 (i)
Information to department or agency when defense article or information is exported, 22 § 414
Manufacture, sale, lease, etc., of defense articles or information, 22 § 412
National emergency, Navy Medical Corps, appointment of additional acting assistant surgeons, 34 § 21
Naval procurement fund, expenditures from fund regulated by, 31 § 645a
Navigation and vessel inspection laws, waiver of compliance on request of Secretary, 46 § 1 note, Ex. Ord. No. 8976
Notice of benefits of Soldiers' and Sailors' Civil Relief Act, 50 App. § 515
Office of Budget and Reports,
Assistant to director, 5 § 471
Director appointed by President, 5 § 471
Establishment, 5 § 471
Operation of buildings, facilities, etc., for prosecution of war, 50 App. § 1201
Philippine Islands, sale of materials, equipment, etc., for vessels, 34 § 554

SECRETARY OF NAVY—Continued

Protection of patent rights in agreements for disposition of defense article or information, 22 § 416
Radio,
Publication of regulations, 47 § 605 note, Ex. Ord. No. 8964
Rules and regulations, 47 § 606
Radio operator, disapproval of, 47 § 353 note
Release for export of defense article to foreign government, 22 § 412
Reports,
Contracts in excess of $150,000, 5 § 470
Expenditures for emergency expansion of hospital facilities, 40 § 276a–7
Operation of facilities for prosecution of war, 50 App. § 1201
Persons commissioned from civilian life, 37 § 120
Transportation of government and other personnel for prosecution of war, 50 App. § 842
Vessels stricken from Navy register and used for experimental purposes, 34 § 493b
Requisitioning of supplies, etc., 50 App. § 711 note
Salvage facilities, authority to provide, etc., during war or national emergency, 46 § 732
Succession to Secretary, 5 § 421b
Testing, inspecting, etc., defense article for foreign government, 22 § 412
Transportation,
Dependents and household goods of officers and enlisted men, 50 App. § 831
Government and other personnel for prosecution of war, 50 App. §§ 841, 842
Under Secretary, appointment, 5 § 421b
Utilities, operation for prosecution of war, 50 App. § 1201
Vessels,
Lease, lend, etc., for defense of United States, 22 § 412 note
Rules and regulations for report of positions, 47 § 606
Stricken from Navy register used for experimental purposes, 34 § 493b
Waiver of provisions as to performance or payment bonds in connection with certain contracts, 40 § 270e
War materials, power to purchase abroad, 50 App. § 601 note, Ex. Ord. No. 9177

SECRETARY OF SENATE

Air mail postage stamps furnished to Senators, 2 § 42a
Clerical assistants, compensation, 2 § 60a

SECRETARY OF STATE

Advances of funds, requisitions for, 5 § 170
Certificate of,
Authority to act with respect to foreign state's or central bank's property in Federal Reserve bank or insured bank, 12 § 632
Names of foreign states granting tax exemption on imports to consular officers, etc., of United States, 26 § 3802

SECRETARY OF STATE—Continued

Diplomatic or consular officer denying visa to alien to report to, 22 § 228
Foreign service officers or American employees,
Discretion in retirement of officer who has reached age of 50, 22 § 21 (d)
Ordering to United States on leave of absence, 22 § 17
Prescribing duties while in United States, 22 § 17
Foreign service personnel adjudged insane, admission to Saint Elizabeths Hospital, 24 § 191a
Income tax, certificate of grant of equivalent exemption by foreign government, 26 § 116
Notification to, of license to act with respect to foreign accounts in Federal Reserve banks and insured banks, 12 § 632
Registration of agents of foreign principals, duties of Secretary transferred to Attorney General by executive order, 22 note prec. § 611, Ex. Ord. No. 9176
War relief functions transferred to War Relief Control Board, 50 App. note prec. § 1, Ex. Ord. No. 9205

SECRETARY OF TREASURY

Agent detailed to supervise guard force for Treasury Department building, 40 § 77a
Alaska, instructions for disbursements by Governor, 48 § 87
Check forgery insurance fund, rules and regulations by Secretary, 31 § 564
Coast Guard Academy instructors appointed by, 14 § 15d
Coast guard, powers transferred to Secretary of Navy, 50 § 191a
Coast Guard Auxiliary,
Direction of administration, 14 § 263
Flags or pennants for motorboats and yachts of members, prescribing, 14 § 352
Insignia of members, prescribing, 14 § 352
Coast Guard Reserve, this index
Debentures issued under war housing insurance law, payment by Secretary, 12 § 1739
Extension of maturity of certain securities authorized, 15 § 611a–1
General post fund, investment of funds of, 38 § 17h
Gifts to government to further war program, powers and duties, 50 App. §§ 640–641d
Gold coins, gold bullion and gold certificates, regulations and rules prescribed by Secretary as to hoarding, exporting, etc., 12 § 95 note, Ex. Ord. No. 6260
Narcotic agents, use of motor vehicles confiscated authorized, 18 § 647
National Archives Trust Fund Board,
Handling moneys or securities of, 44 § 300dd
Investments lawful for trust company in District of Columbia, 44 § 300dd
Opium poppies,
Entry upon land for enforcement of act, 21 § 188g
License to produce, 21 § 188b

SECRETARY OF TREASURY—Continued

Opium Poppy Control Act, enforcement, 21 § 188j
Opium poppy seed, acquisition for medical and scientific needs, 21 § 188i
Opium products, license to produce, 21 § 188e
Post-war refund of excess profits tax, regulations, 26 § 782
Report,
Gifts for war program, 50 App. § 641d
Governor of Alaska, 48 § 87
Return by possessor of gold coins, gold bullion and gold certificates, 12 § 95 note, Ex. Ord. No. 6260
Rules and regulations, supplies for departments, etc., disposition of surplus, 40 § 311a note
Sale, exchange, or disposition of certain securities authorized, 15 § 611a–1
Soldiers and sailors voting, expenses paid by, 50 § 310
United States savings bonds,
Advance to Postmaster General for expenses, 31 § 757c
Authority to issue, 31 § 757c
Denominations, determination, 31 § 757c
Evidence of payments for bonds, 31 § 757c
Exchange of savings certificates for savings bonds, 31 § 757c
Regulation of amount issued in one year that may be held by one person, 31 § 757c
Request to Postmaster General to compel fiscal agency services, 31 § 757c
Stamps, as evidence of payment, 31 § 757c
Terms and conditions of,
Issuance, 31 § 757c
Sale and redemption, 31 § 757c
United States Treasury savings certificates,
Advance to Postmaster General for expenses, 31 § 757c
Authority to issue, 31 § 757c
Denominations, determination, 31 § 757c
Evidence of payments for certificates, 31 § 757c
Exchange of savings certificates for savings bonds, provision for, 31 § 757c
Regulation of amount issued in one year that may be held by one person, 31 § 757c
Request to Postmaster General to compel fiscal agency services, 31 § 757c
Stamps, as evidence of payment, 31 § 757c
Terms and conditions of,
Issuance, 31 § 757c
Sale and redemption, 31 § 757c
War materials, power to purchase abroad, 50 App. § 601 note, Ex. Ord. No. 9177

SECRETARY OF WAR

Acquisition of arms, implements of war, etc., produced within jurisdiction of another country, 22 § 417
Advisory Committee for Aeronautics, office space, 49 § 242
Air service, establishing schools for aviation cadets, 10 § 296a
Alaska territorial guard, equipment issued to, 48 § 479
Appointment of employees, 5 § 189b

SECRETARY OF WAR—Continued

Army officers designated to take final action on surveys or vouchers relating to loss, unserviceability, etc., of government property, 10 § 1304
Aviation cadets enlisting of rules and regulations, 10 § 299
Aviation students, detail of enlisted men, 10 § 298a–1
Certificate for amortization deduction for income tax of adjusted basis of emergency facility, 26 § 124 (f) (1, 3)
Claims commission appointed by, 31 § 224d
Communication to foreign government of defense information, 22 § 412
Contracts,
- Awarded without competitive bidding, statement filed with Congress as to reasons for selecting of contractor, 5 § 470
- In excess of $10,000, filing list with Congress, 5 § 219a
- In excess of $150,000, filing list with Congress, 5 § 219a
- Powers and functions, 50 App. § 611 note, Ex. Ord. No. 9001

Defense Articles, generally, this index
Defense housing, transfer of jurisdiction to, 42 § 1524
Defense information,
- Acquisition forms, etc., in country in which act concerning loans, leases, etc., is applicable, 22 § 417
- Information to be given when article or information is exported, 22 § 414
- Patent rights, protection on disposition of article or information to foreign government, 22 § 416

Deposit of soldiers' savings, interest, 10 § 907
Enlisting of aviation cadets, rules and regulations, 10 § 299
Enlistments, exceptions as to deserters and convicts in meritorious cases, 10 § 622
Family allowances, administration of law relating to, 37 § 211
Houses of prostitution near military establishments to be forbidden, 18 § 518a
Income tax, certificate to Commissioner of Internal Revenue contract does not provide for reimbursement of cost of emergency facility, 26 § 124 (i)
Information to department or agency when defense article or information is exported, 22 § 414
License for manufacture of service flag or service lapel button, 36 § 181
Manufacture, sale, lease, etc., of defense articles or information, 22 § 412
Military academy, designation of titles of certain offices and departments of instruction, 10 § 1061a
Navigation and vessel inspection laws, waiver of compliance on request of Secretary, 46 § 1 note, Ex. Ord. No. 8976
Nicaragua canal, 33 § 540 note
Notice of benefits of Soldiers' and Sailors' Civil Relief Act, 50 App. § 516
Prisoners of war, use of appropriation for expenses, 5 § 222

SECRETARY OF WAR—Continued

Property under control of War Department, approval of findings as to liability for damage, etc., 10 § 1304
Protection of patent rights in agreements for disposition of defense article or information, 22 § 416
Radio, publication of regulations, 47 § 605 note, Ex. Ord. No. 8964
Release for export of defense article to foreign government, 22 § 412
Release from active military service of person subject to undue hardship if retained, 50 App. § 354
Reports,
- Contracts in excess of $150,000, 5 § 219a
- Monthly reports to Congress as to number of men in active training and service in land forces, 50 App. § 359
- Persons commissioned from civilian life, 37 § 120
- Transportation of government and other personnel for prosecution of war, 50 App. § 842

Requisitioning of supplies, etc., 50 App. § 711 note
Reserve officers disabled while in active service, retirement pay, 38 § 12
Rules and regulations,
- Enlisting of aviation cadets, 10 § 299
- Service flag and service lapel button, 36 § 182
- Warrant officers, 10 § 599

Selective Training and Service Act, release of men from active training and service and transfer to reserve component of land forces, 50 App. § 305 (e) (2)
Service flag, approval of design, 36 § 179
Testing, inspecting, etc., defense article for foreign government, 22 § 412
Transfer of employees in federal service to points outside United States, 5 § 189b
Transportation for certain government and other personnel for prosecution of war, 50 App. §§ 841, 842
Waiver of provisions as to performance or payment bonds in connection with certain contracts, 40 § 270e
War materials, power to purchase abroad, 50 App. § 601 note, Ex. Ord. No. 9177

SECURITIES

Income Tax, this index
National Archives Trust Fund Board, administration, 44 § 300cc
Railroad Adjustments, generally, this index
Secretary of the Treasury, sale or disposition of certain securities authorized, 15 § 611a–1

SECURITIES AND EXCHANGE COMMISSION

Stamp tax on issuance or transfers of securities under orders of, 26 § 1808

SECURITY

Soldiers' and Sailors' Civil Relief Act, modification, etc., of contract secured, 50 App. § 517

SEED

Opium poppy, unlawful to sell, etc., to unlicensed person for production of opium poppy, 21 § 188f

SEED INOCULANTS

Secretary of Agriculture to make payments in advance to persons furnishing to producers, 16 § 590h (b)

SEEDS

Secretary of Agriculture to make payments in advance to persons furnishing to producers, 16 § 590h (b)

SEEING-EYE DOGS

Public buildings, admittance with master, 40 § 291

SELECTIVE TRAINING AND SERVICE ACT

Advisory boards, exemption from laws relating to United States, etc., 5 § 99 note; 18 § 198 note
Agricultural workers, deferment, 50 App. § 305
Alien enemies not subject to, 50 App. § 303 (a)
Appeal boards and agencies, exemption from laws relating to claims against United States, etc., 5 § 99 note; 18 § 198 note
Army of United States, draftee included in, 50 App. § 733
Between the ages of 18 and 45 defined, 50 App. § 315
Certificate to men released from training and service and transferred to reserve component of land forces, 50 App. § 305 (e) (2)
Classes deferred from training and service in land and naval forces, 50 App. § 305 (e) (2)
Classification of registrants, 50 App. § 304 (a)
Coast guard,
 Draftee as member of, 50 App. § 303 note
 Exemption of enlisted men, 50 App. § 305 (b) (1)
Conscientious objectors, exemption of persons conducting hearings from certain laws, 5 § 99 note; 18 § 198 note
Consent to induction after age of 45, 50 App. § 303
Conviction of crime, relief from liability for training, 50 App. § 305
Declaration as to national interest being imperilled, 50 App. § 351
Director,
 Cooperation in administering Family Allowance Law, 37 § 214
 Per diem allowance in lieu of subsistence for officers of Army, Navy, etc., 37 § 20 note
Discharge from service, entry without consent of parent or guardian, 50 App. § 305
Extension of service, 50 App. §§ 303 note, 732
 Active military service credited against service in reserve component, 50 App. § 355
 Periods of active military service under direction of President, 50 App. § 352
Family relationship as ground for deferment, 50 App. § 305 (e) (1)
Free mail, requirements for report of free mail suspended, 39 § 321b note
Insurance-without further medical examination on extension of service, 50 App. § 353
Limitation as to number of men in active training and service, 50 App. § 359

SELECTIVE TRAINING AND SERVICE ACT—Continued

Local board,
 Exemption from laws relating to claims against United States, 5 § 99 note; 18 § 198 note
 Posting list of names and classifications of persons classified, 50 App. § 305 (e) (1)
Marine corps, draftee as member of, 50 App. § 303 note
Navy, draftee as member of, 50 App. § 303 note
Neutral, application for relief from service, 50 App. § 303 (a)
Occupational deferment, 50 App. § 305
Pay and allowances, selective service Marine Corps Reserve, 34 § 853a–1
Personnel,
 Exemption from statutes relating to claims against United States, 5 § 99 note; 18 § 198 note
 Travel allowances, 50 App. § 310
President, period of service extended by, 50 App. § 303 note
Re-employment benefits to persons entering on active military or naval service under Service Extension Act, 50 App. § 357
Registration day, proclaiming fifth registration day, 50 App. § 302 note, Proc. No. 2558
Release by Secretary of War of men from active training and service and transfer to reserve component of land forces, 50 App. § 305 (e) (2)
Soldiers' and Sailors' Civil Relief Act, benefits, 50 App. § 515
State directors, exemption from laws relating to claims against United States, 5 § 99 note; 18 § 198 note
State officials exempted, 50 App. § 305 (c) (1)
Termination of service,
 Expiration of war, 50 App. § 303 note
 President, 50 App. § 732
Territorial use of units suspended during war, 50 App. § 731
Training and service period, extension of, 50 App. § 732
Travel allowances, administrative personnel, 50 App. § 310
Travel pay on discharge or release, 10 § 752

SELF-INCRIMINATION

Emergency price control, excuse for noncompliance with requirements, 50 App. § 922
National defense contracts, investigations, 50 App. § 1152
War contractors, proceeding for inspection and auditing, 50 App. § 643a

SELF-INSURER

Freight forwarder, 49 § 1003

SEMINOLE INDIAN RESERVATION

Tick eradication, 7 prec. 141 note

SENATE

Archivist and certain employees of National Archives establishment, consent to appointment, 44 §§ 300, 300a

SENATE—Continued

Compensation,
Clerical assistants to Senators, 2 § 60a
Committee employees, 2 § 60a
Restaurant. Senate Restaurants, generally, this index.
Retirement of Civil Service employees, law inapplicable to Senate employees, 5 § 693
Stationery allowance to Senator, 2 § 46a

SENATE OFFICE BUILDING

Architect of Capitol, duties respecting, 40 §§ 174b, 174c, 174e
Assignment of rooms and space, 40 § 174d
Capitol police board to detail police for duty on Capitol Grounds, 40 § 213a
Certification of expenditures, 40 § 174e
Employment services, 40 § 174c
Estimate of expenses, 40 § 174c

SENATE RESTAURANTS

Accounts, records, supplies, etc., transferred to Architect of the Capitol, 40 § 174f note
Appropriations, 40 § 174h
Audit of special deposit account, 40 § 174i
Bond for handling special deposit account, 40 § 174j
Employment of assistance, 40 § 174f
Management transferred to Architect of the Capitol, 40 § 174f
Powers and duties of Architect of the Capitol, 40 § 174g
Special deposit account, 40 §§ 174h–174j
Termination of management by Architect of the Capitol, 40 § 174f

SENATORS

Election of Senators, soldiers and sailors entitled to vote for, 50 § 301

SENTENCE AND PUNISHMENT

Civilian defense, unlawful wearing of insignia or arm bands prescribed by Director, 50 App. § 742
Coal mines, refusal of admission to mine to make certain inspections and investigations, 30 § 4i
Emergency ship construction, acceptance of employment by advocate of overthrow of government, 46 § 1119a
Opium Poppy Control Act, violation, 21 § 188*l*

SEPARATE MAINTENANCE

Income tax,
Deductions of payments from gross income, 26 § 23
Inclusion of alimony, etc., in gross income, 26 § 22
Income from estate or trust for wife as gross income, 26 § 171

SEPARATE RETURNS

See INCOME TAX, this index

SERGEANT AT ARMS

House of Representatives,
Certificate of number of representatives state entitled to, 2 § 2a
Selection of half of privates of Capitol Police, 40 § 206
Senate, selection of half of privates of Capitol Police, 40 § 206

SERIES

United States savings bonds, 31 § 757c
United States Treasury savings certificates, 31 § 757c

SERVICE EXTENSION ACT

Army reserve and retired personnel, President authorized to order member or same unit into active military service for more than one period, 50 App. § 401
Citation of joint resolution, 50 App. § 362
Declaration as to national interest being imperilled, 50 App. § 351
Enlistments in Army without regard to component, 50 App. § 360
Extension of periods of military service by President, 50 App. § 352
Limitation as to number of men in active training and service under Selective Training and Service Act, 50 App. § 359
Military service credited against service in reserve component, 50 App. § 355
National service life insurance granted without further medical examination, 50 App. § 353
Ordering reserve forces and retired personnel of Army to active service, 50 App. § 361
Re-employment benefits under Selective Training and Service Act applicable to persons entered on active military or naval service, 50 App. § 357
Release from active military service by Secretary of War, 50 App. § 354
Retired personnel of Army returned to active duty by President, 50 App. § 356
Secretary of War to report to Congress monthly number of men in active training and service, 50 App. § 359

SERVICE FLAG

Punishment for violation of Act, 36 § 181
Rules and regulations by Secretary of War, 36 § 182
Secretary of War to approve design, 36 § 179

SERVICE LAPEL BUTTON

License to manufacture, 36 § 181
Punishment for violation of Act, 36 § 181
Rules and regulations by Secretary of War, 36 § 182
Secretary of War to approve, 36 § 180

SERVICE OF NOTICES

Freight forwarders, 49 § 1016

SERVICEMEN'S DEPENDENTS ALLOWANCE ACT OF 1942

Text of Act, 37 §§ 201–220

SERVICES

Commerce Department, fees and charges, 5 § 606

SETTLEMENT OF MEXICAN CLAIMS ACT

Agrarian claims, authority of commission, 22 § 662
American national defined, 22 § 672
Application of act, 22 § 671
Applications for payment, 22 § 668
Appraisals,
Assignment, 22 § 668
Conversion into currency of United States, 22 § 666
Finality, 22 § 665
Appropriations for commission to carry out functions, 22 § 669
Assignment of award or appraisal, 22 § 668
Assumption of liability by United States, 22 § 668
Attorney's fees, 22 § 664
Award on basis of appraisal, 22 § 663
Books, records, etc., of commission deposited with Department of State, 22 § 661
Certification,
Awards and appraisals to Secretary of Treasury, 22 § 665
List of awards and appraisals, 22 § 665
List of claims to Secretary of State and Secretary of Treasury, 22 § 664
Citation of act, 22 § 661 note
Commission,
Appointment, 22 § 661
Appropriation for carrying out functions, 22 § 669
Authority, 22 §§ 661–663
Certification of lists of claims to Secretary of State and Secretary of Treasury, 22 § 664
Decision of claims, 22 § 664
Employment of clerical and technical assistants, 22 § 661
Establishment, 22 § 661
Quorum, 22 § 661
Rules and regulations, 22 § 661
Salary of members, 22 § 661
Vacancies, 22 § 661
Corporation terminating existence, payments, 22 § 668
Deduction from payments from fund, 22 § 669
Disbursements from fund, 22 § 667
Estate of deceased, payments to, 22 § 668
Evidence, petition for review, 22 § 663
Expenses, deduction from payments of fund, 22 § 669
Finality of determination, 22 § 665
Fines and punishments, excessive fees, 22 § 664
Interest on award or appraisal, 22 § 666
International arbitration award, application of act, 22 § 671
Mexican claims fund, creation, 22 § 667
Notice to claimant, notice of appraisal, 22 § 663
Partnership terminating existence, payments, 22 § 668
Payments, 22 §§ 667, 668
Person defined, 22 § 672
Petition for review, 22 § 663
Receivers, payment, 22 § 668
Repeal of inconsistent provisions, 22 § 661 note
Rules and regulations by commission, 22 § 661

SETTLEMENT OF MEXICAN CLAIMS ACT—Continued

Secretary of State to certify lists of awards and appraisals to Secretary of Treasury, 22 § 665
Secretary of Treasury,
Distribution of final awards of special claims commission, 22 § 670
Finding person is entitled to payment, 22 § 668
Money covered into fund, 22 § 667
Trustees, payment, 22 § 668
United States defined, 22 § 672

SEWAGE

Defense public works, 42 § 1531

SEWERS

Chief of Engineers to operate, 10 § 181b
Defense public works, 42 § 1531

SHARE CROPPERS

Soil conservation payments to croppers on government owned land, 16 § 590h note

SHELLING

Peanuts,
Reports and records of persons engaged in shelling, 7 § 1373 (a)
Sale by agency designated by Secretary of Agriculture for shelling, 7 § 1359

SHENANDOAH NATIONAL PARK

Alcoholic beverage, power to regulate, 16 § 403c–1
Land of recreational demonstration projects added to, 16 § 459a

SHIP

Defined, 34 § 1131

SHIP-SERVICE STORE

See WAR-RISK HAZARDS COMPENSATION ACT, generally, this index

SHIP SUBSIDIES

Construction-differential subsidy,
Construction of vessels, extension of law relating to, 46 § 1152 note
Obsolete vessels, extension of provision for acquiring, 46 § 1160 note
Operating-differential subsidy, extension of law relating to charter or sale of vessel acquired by Merchant Marine Commission, 46 § 1194 note
United States Maritime Commission,
Application of certain provisions to activities relative to emergency ship construction, 46 § 1119a
Appropriation for emergency cargo ship construction, 46 § 1119a
Contracts, power to enter into,
Emergency ship construction, 46 § 1214
National Defense Act. activities pursuant to, 22 § 420
National Defense Act, activities pursuant to, certain provisions of appropriation act made applicable, 22 § 420

SHIPPING

Articles to contain substance of section of act relating to extension of enlistments in Navy, 34 § 181a
Assembling rates, 49 § 1008
Coastwise trade, determination of load of vessels, 46 § 88a
Distress signals, regulations as to radio stations, 47 § 321
Documented defined, 46, note prec. § 1101
Documented vessels, national emergency, vessels acquired by Maritime Commission, 46, note prec. § 1101
Employment of advocate of overthrow of government in emergency ship construction, 46 § 1119a
Foreign trade routes, extension of law relating to employment of vessels on, 46 § 1195 note
Freight forwarder
 Prohibited from controlling water carriers, 49 § 1011
 Utilization of services of water carrier by, 49 § 1018
Great Lakes, Canadian vessels, transportation of iron ore between United States ports temporarily permitted, 46 § 883 note
Income tax, contracts under Merchant Marine Act, credit for adjusted excess profits net income, 26 § 26
Interstate Commerce Commission, investigation of rates on manufactured and agricultural products and raw materials, 49 § 3 note
Medals and rosettes for distinguished service in merchant marine, 50 App. §§ 751, 752
Opium products or poppy by unlicensed persons prohibited, 21 § 188d
Permit to act as forwarder, 49 § 1010
Priorities of merchant vessels during national emergency, 46, note prec. § 1101
Radio distress signals, 47 § 321
Redistribution of maritime functions, 50 App. § 601 note, Ex. Ord. No. 9083
Requisition of vessel by United States in national emergency, 46, note prec. § 1101
Seamen on seagoing barges, rating, 46 § 672b–1
Staff Department, divisions of, 46 § 242
Staff officers, pursers and surgeons as,
 Senior purser as head of purser's division, 46 § 242
 Senior surgeon as head of medical division, 46 § 242
Stock of freight forwarder, ownership by officer or employee of carrier, 49 § 1011
Tennessee Valley Authority, conveyance of real property for docks and buildings, 16 § 831c
Training functions transferred to Administrator of war shipping, 50 App. § 601 note, Ex. Ord. No. 9198
United States Maritime Commission,
 Charter of vessels to citizens for foreign trade during national emergency, 46 § 1195 note
 Contracts for acquisition, etc., of vessels, national emergency, 46, note prec. § 1211
Vessels of 500 gross tons or less, persons rated as able seamen, 46 § 672–2

SHIPPING—Continued

Virgin Islands, navigation laws made applicable by executive order to, 48 § 1405c note, Ex. Ord. No. 9170
Waiver of navigation laws during emergency, 50 App. § 635
War,
 Emergency movement by military and naval authorities, 47 § 606
 Protection of vessels, 47 § 606
 Reports of positions of ships, 47 § 606
 Waiver of compliance with navigation and vessel inspection laws, 46 § 1 note, Ex. Ord. No. 8976
War Shipping Administration, generally, this index

SHIPPING ADMINISTRATORS

See WAR SHIPPING ADMINISTRATION, generally, this index

SHIPPING RECEIPTS

Freight forwarders, 49 § 1013

SHIP'S CLERK

Age at time of appointment as assistant paymaster, 34 § 61a
Establishment as warrant officer, 34 § 135
Rank, pay and allowances, 34 § 877a

SHORTHAND WRITING MACHINES

Manufacturers' excise tax, 26 § 3406

SICKNESS

Coast Guard member on duty in the Reserve, benefits, 14 § 315
Coast Guard Reserve,
 Member, benefits, 14 § 311
 Temporary member, hospital treatment, 14 § 312
Income tax,
 Deduction of medical expenses, etc., 26 § 23
 Insurance compensation, exclusion from gross income, 26 § 22

SIGNAL CORPS

Radio-telephone facilities of Alaska Communication System, connection with commercial telephone facilities, payment of charges, 48 § 311

SIGNATURE

Debentures issued under War Housing Insurance Act, 12 § 1739

SIGNS

Advertising signs, fastening to staff from which flag is flown, 36 § 176
Electric and neon-tube signs, manufacturers' excise tax, 26 § 3406

SILVER COINS AND COINAGE

Five cent pieces containing copper and silver, 50 App. § 642

SISKIWIT ISLANDS BIRD RESERVATION

Abolished and made part of Isle Royale National Park, 16 § 408f

SISTERS

Allowance to sisters of enlisted men, 37 §§ 201–220

SKATES

Manufacturers' excise tax, 26 § 3406

SKETCHES

Navy yard or station, military post, vessel, aircraft, etc., 50 App. §§ 781–785

SKIS

Manufacturers' excise tax, 26 § 3406

SLEDS

Manufacturers' excise tax, 26 § 3406

SLEEPING CARS

Tax on amount paid for sleeping accommodations, 26 § 3469

SLOT MACHINES

Tax, 26 § 3267

SLUM CLEARANCE

Alaska,
- Appointment by Legislature of commissioners for slum clearance projects, 48 § 482
- Bonds issued by public corporate authority for slum clearance not to constitute obligations of territory, 48 § 483
- Projects authorized, 48 § 481
- Taxation by public authority for slum clearance forbidden, 48 § 482

SLUM CLEARANCE AND LOW-RENT HOUSING

Refunding obligations, exclusion in determining amount of obligations authorized, 42 § 1420
Transfer, housing or slum clearance projects to United States Housing Authority from Federal Emergency Administration of Public Works, 40 § 401 note, Ex. Ord. No. 7732

SMALL BUSINESS

Collection of Information, Etc., generally, this index
Contracts let to, 50 App. § 1102

SMALL BUSINESS MOBILIZATION

Anti-trust laws suspended, 50 App. § 1112
Chairman of War Production Board,
- Powers not affected by Act, 50 App. § 1111
- Reports by, 50 App. § 1105

Conversion to war production, 50 App. § 1102
Deputy Chairman of War Production Board, power to mobilize, 50 App. § 1101
Federal Trade Commission, suspension of proceedings during war, 50 App. § 1112
Guaranty of loans, 50 App. § 1107

SMALL BUSINESS MOBILIZATION—Continued

Limiting production for benefit of small business, 50 App. § 1101
Loans and advances, 50 App. §§ 1104, 1107
National bank's debt limitation not affected by federal obligations and guaranties, 50 App. § 1108
Power to mobilize, 50 App. § 1101
Price of commodities procured from certified concerns, 50 App. § 1103
Procurement contracts, letting to qualified concerns, 50 App. § 1103
Reconstruction Finance Corporation's powers unaffected by Act, 50 App. § 1111
Reports, 50 App. § 1105
- Letting of contracts, 50 App. § 1102
- Suspension of anti-trust and Federal Trade Commission laws during war, 50 App. § 1112

Smaller War Plants Corporation, generally, this index
Subcontracts, investigation of letting, 50 App. § 1102
Transfers to Defense Plants Corporation, 50 App. § 1106

SMALLER WAR PLANTS CORPORATION

Branch offices, 50 App. § 1104
Capital stock, 50 App. § 1104
Certification to corporation of amount necessary to convert to war production, 50 App. § 1102
Chairman of board of directors, 50 App. § 1104
Congressmen, contracts with, 50 App. § 1104
Creation, 50 App. § 1104
Deposit of moneys, 50 App. § 1104
Directors, 50 App. § 1104
Embezzlement of funds, 50 App. § 1104
False statement for purpose of procuring loan, 50 App. § 1104
Loans and advances by, 50 App. § 1104
Offenses, 50 App. § 1104
Powers, 50 App. § 1104
Principal office, 50 App. § 1104
Reports of loans made by, 50 App. § 1105
Term of existence, 50 App. § 1104
Transfer of loans, plants, etc., to Defense Plants Corporation, 50 App. § 1106

SMITHSONIAN INSTITUTION

Advisory Committee for Aeronautics, membership, 49 § 241
Secretary, member of National Archives Council, 44 § 300f

SNOWSHOES

Manufacturers' excise tax, 26 § 3406

SOCCER BALLS

Manufacturers' excise tax, 26 § 3406

SOCIAL PRIVILEGES OR FACILITIES

Dues as including charges for within dues tax act, 26 § 1712

SOCIAL SECURITY ACT

Tax on employers of eight or more, credit against tax, contributions to state unemployment fund, 26 § 1600 note; 42 § 1101 note
Taxes with respect to employment, hurricanes, exemption as to certain services, 42 § 1004 note

SOFTBALL EQUIPMENT

Manufacturers' excise tax, 26 § 3406

SOIL CONSERVATION

Agricultural Adjustment Act of 1938, marketing penalties on corn and wheat inapplicable to certain nonallotment farms, 7 §§ 1330, 1340
Buildings, limitation of cost and government ownership, 5 § 499
Conservation payments on crop acquired for national defense, 16 § 590h note
Erosion, prevention, watersheds, jurisdiction, 33 § 701b
Government owned land, payments to tenants and share croppers on, 16 § 590h note
National defense purposes, allotments affected by acquiring farm for, 16 § 590h (c)
Secretary of Agriculture,
 Payments in advance to persons furnishing material, etc., to producers, 16 § 590h (b)
 Powers and duties, watersheds, 33 § 701b
Share croppers on lands owned by United States, payments to, 16 § 590h note
Tenants on crop land owned by United States, payments to, 16 § 590h note
War effort, payments on taking land for, 16 § 590h (e)

SOLDIERS' AND SAILORS' CIVIL RELIEF

Allies, service with, 50 App. § 514
Appraisal of property, order on stay of proceeding to foreclose, etc., 50 App. § 533
Assessments, application to court for relief, 50 App. § 590
Bail bond, 50 App. § 513
Bailment, dependents' right to benefits, 50 App. § 536
Contracts, dependents' right to benefits, 50 App. § 536
Dependents,
 Order for payment to, 50 App. § 533
 Payment as condition of resumption of possession, 50 App. § 534
 Protection against taxes, 50 App. § 560
 Right to benefits, 50 App. § 536
District of Columbia, relief against taxes, 50 App. § 574
Draftees, right to benefits, 50 App. § 516
Income tax, 50 App. § 574
 Notice of protection, 50 App. § 569
Indebtedness, application to court for relief, 50 App. § 590
Installment contracts, grant of relief by court, 50 App. § 590

SOLDIERS' AND SAILORS' CIVIL RELIEF—Continued

Insurance, protection of policies of persons in service, 50 App. §§ 540 to 548
 Accounts by insurer, surrender of certificates to United States, 50 App. § 548
 Agreement to modification of policy, 50 App. § 542
 Application for protection of policies, 50 App. §§ 541, 542, 548
 Assignment of policy as security, 50 App. § 535
 Cash surrender value less than amount due on policy, 50 App. § 546
 Cash value, withdrawal, 50 App. § 544
 Change of beneficiary, 50 App. § 544
 Collection of payments by United States from insured, 50 App. § 546
 Deduction,
 Payments by United States from amount due insured, 50 App. § 546
 Settlement of claim, 50 App. § 545
 Dividends on policy protected, 50 App. § 544
 Finding of right to protection of policy, 50 App. § 543
 Findings of Administrator of Veterans' Affairs, conclusiveness, 50 App. § 547
 Forfeiture of protected policy, 50 App. § 543
 Forms, 50 App. §§ 542, 547
 Guaranty of unpaid premiums and interest, 50 App. §§ 545, 546, 548
 Indebtedness, forfeiture of protected policy, 50 App. § 543
 Indebtedness to United States by insured for payments to insurer, 50 App. § 546
 Interest,
 Deduction from amount of insurance, 50 App. § 545
 Insurer's right to guaranty of payment, 50 App. § 548
 Lapse of policy entitled to protection, 50 App. § 543
 Loan on policy, premiums and interest not paid, 50 App. § 546
 Loan value, withdrawal, 50 App. § 544
 Maturity of policy as death claim, etc., 50 App. § 545
 Maximum protection, 50 App. § 541
 Notice of right to protection of policy, 50 App. § 543
 Premiums,
 Deduction on settlement from amount of insurance, 50 App. § 545
 Guaranty by United States, 50 App. §§ 545, 546, 548
 Report,
 Administrator of Veterans' Affairs to Congress, 50 App. § 547
 Insurer of deductions, 50 App. § 545
 Insurer, surrender of certificates by United States, 50 App. § 548
 Insurer to Veterans' Administration, 50 App. § 542
 Review of findings of Administrator of Veterans' Affairs, 50 App. § 547

SOLDIERS' AND SAILORS' CIVIL RELIEF—Continued

Insurance, protection of policies of persons in service, 50 App. §§ 540 to 548—Continued
Rules of procedure, 50 App. § 547
Selection of optional settlement for beneficiary, 50 App. § 544
Settlement,
Insurer's right to mode of settlement, 50 App. § 548
Surrender of certificates to United States, 50 App. § 548
Surrender of certificates by insurer for guaranty of premiums, 50 App. § 548
Unpaid premiums,
Insurer's right to guaranty, 50 App. § 548
Withdrawal, 50 App. § 544
Leases,
Dependents' right to benefits, 50 App. § 536
Payment as condition of resumption of possession, 50 App. § 534
Relief to owner of premises, 50 App. § 530
Limitations prescribed by internal revenue law affected by period of service, 50 App. § 527
Misdemeanor,
Foreclosure of lien for storage of household goods, etc., 50 App. § 535
Foreclosure of mortgages, etc., 50 App. § 532
Holding property, etc., on termination of lease, 50 App. § 534
Removal of property from premises covered by lease, 50 App. § 534
Mortgages,
Resumption of possession of encumbered property, 50 App. § 533
Securing obligation, grant of relief by court, 50 App. § 590
Notice,
Benefits to person entering service, 50 App. § 515
Persons in service of protection against taxes, 50 App. § 569
Right to protection of insurance policy, 50 App. § 543
Terminate lease, 50 App. § 534
Political subdivisions, relief from taxes, 50 App. § 574
Possessions of United States, taxes, 50 App. § 574
Resumption of possession of encumbered property, 50 App. § 533
Sale for taxes, 50 App. § 560
Secured contract, etc., modification, termination or cancellation, 50 App. § 517
Seizure of property for nonpayment under mortgage or trust deed, 50 App. § 532
Sentence and punishment,
Foreclosure of lien for storage of household goods, etc., 50 App. § 535
Foreclosure of mortgages, etc., 50 App. § 532
Holding property, etc., on termination of lease, 50 App. § 534
State taxes, 50 App. § 574
Stay of proceedings, 50 App. §§ 533, 590
Foreclosure of lien for storage of household goods, etc., 50 App. § 535

SOLDIERS' AND SAILORS' CIVIL RELIEF—Continued

Stay of proceedings, 50 App. §§ 533, 590—Continued
Installment contract, etc., 50 App. § 590
Relief to owner of premises, 50 App. § 530
Sale for taxes and assessments, 50 App. § 560
Storage lien, foreclosure, 50 App. § 535
Taxes, application to court for relief, 50 App. § 590
Territories, relief against taxes, 50 App. § 574
Waiver of benefits, 50 App. § 513
Women's Army Auxiliary Corps, act applicable to members, 50 App. § 511 (1)

SOLDIERS' AND SAILORS' VOTES

Appropriation for expenses, 50 § 310
Ballots, 50 § 305
Application for war ballots, 50 § 303
Envelopes, 50 § 306
Expense of preparing and printing, 50 § 310
Return by voter, 50 § 308
Statement of names and addresses of applicants for, 50 § 304
Transmission to applicant, 50 § 307
Booklets containing name and address of candidate, 50 § 305
Expense of preparing and printing, 50 § 310
Instructions for voters included in, 50 § 306
Transmission, 50 § 307
Canvass of votes, 50 § 309
Canvassing, counting and certifying votes by, 50 § 309
Statement of names and addresses of applicants for ballots prepared by, 50 § 304
Construction of law, 50 § 315
Envelopes, 50 § 306
Expense of preparing and printing, 50 § 310
Sealing, 50 § 308
Transmission, 50 § 307
Expenses, 50 § 310
Franking postcards requesting ballots, 50 § 303
Inspection of statement showing names and addresses of applicants for ballots, 50 § 304
Instructions for voters, 50 § 306
Expenses of preparing and printing, 50 § 310
Transmission, 50 § 307
Mailing marked ballot, 50 § 308
Noncommissioned officer's power to administer elector's oath, 50 § 308
Oath of elector, 50 §§ 306, 308
Offenses against elective franchise, application of laws prohibiting, 50 § 314
Officers for whom person in military service may vote, 50 § 301
Persons entitled to vote, 50 § 501
Poll tax, payment not required, 50 § 302
Postcards requesting ballots, 50 § 303
Expenses of preparing and printing, 50 § 310
Primary elections, application of law to, 50 § 313
Printing ballots, 50 § 305
Qualifications of voters, 50 §§ 301, 302
Return of ballot by voter, 50 § 308
Secretary of State,
Duties of, 50 §§ 303–307, 310
Local officials and agencies to act for, 50 § 311

SOLDIERS' AND SAILORS' VOTES—Con.

Secretary of Treasury to pay estimated expenses to states, 50 § 310
State laws, voting under permitted, 50 §§ 312, 313
Statement of names and addresses of applicants for ballots, 50 § 304
Taxes, payment not required, 50 § 302
Time postcard requesting ballots shall be available, 50 § 303
Trainees under Selective Service Act, 50 App. § 308
Transmission of ballots, booklets, envelopes and instructions, 50 § 307

SOLDIERS' HOME

Board of commissioners, lease of sites to United States, 24 § 41 note
Lease of site to United States, 24 § 41 note
Rental for site leased to United States, 24 § 41 note

SOLICITORS FOR DEPARTMENTS

Interior Department,
- Certain functions of Solicitor to be performed by Bituminous Coal Consumers' Counsel, 15 § 852
- Maintenance by or against Bituminous Coal Consumers' Counsel of proceedings by or against Solicitor, 15 § 852
- Orders, rules, etc., to continue in effect after establishment of Office of the Bituminous Coal Consumers' Counsel, 15 § 852
- Transfer of,
 - Records, property and personnel to Bituminous Coal Consumers' Counsel, 15 § 852
 - Unexpended appropriations to Bituminous Coal Consumers' Counsel, 15 § 852

SORTING MACHINES

Manufacturers' excise tax, 26 § 3406

SPANISH-AMERICAN WAR

Expatriation of nationals by residence abroad, exceptions, 8 § 806
Naturalization of veterans, 8 § 723a
Pensions,
- Amount to widows and dependents of persons in military service during, 38 § 472b
- Granting increases to widows and dependents of persons serving in military and naval forces, 38 § 357b

SPECIAL COURT

See RAILROAD ADJUSTMENTS, generally, this index

SPECIAL CUSTOMS DEPOSITS

Payment with certified check, 19 § 198

SPECIAL INDORSEMENT

Check forgery insurance fund protecting special indorsee, 31 § 562

SPECIAL POLICE

Public buildings and property, 40 § 101 note

SPECIAL PRIZE COMMISSIONERS

Appointment, powers and duties, 50 App. § 825

SPECIAL TAXES

Manufacturer or producer of nonbeverage products from distilled spirits, 26 § 3250

SPECTACLES

Frames or mountings exempt from retailers' excise tax, 26 § 2400

SPECTROMETERS

Manufacturers' excise tax, 26 § 3406

SPECTROSCOPES

Manufacturers' excise tax, 26 § 3406

SPECULATION

See EMERGENCY PRICE CONTROL, generally, this index

SPINNING TESTS

Cotton samples, 7 § 473d

SPORTING GOODS

Manufacturers' excise tax, 26 § 3406

SPORTING PRIVILEGES OR FACILITIES

Dues as including charges for within dues tax act, 26 § 1712

SQUASH

Manufacturers' excise tax on squash balls, rackets, etc., 26 § 3406

STAFF CORPS

Navy,
- Age limits for appointment to commissioned ranks, 50 App. § 808
- Commissioned warrant officers and warrant officers appointed to, 34 §§ 338–338g
- Pay and allowances of staff officer serving in rank of rear admiral, 50 App. § 807

STAFF JUDGE ADVOCATE

Army, administration of oaths, 10 § 1586

STAFF OFFICERS

Navy, commissioned officers, age limit for appointment, 50 App. § 808

STAMPS

Advance to Postmaster General for expenses in handling stamps as evidence of payment for savings bonds or savings certificates, 31 § 757c
Fiscal agency services by Post Office Department employees, etc., in connection with savings bonds, etc., 31 § 757c
United States savings bonds, stamps as evidence of payments, 31 § 757c
United States Treasury savings certificates, stamps as evidence of payments, 31 § 757c
Use tax on motor vehicles and boats, evidence of payment, 26 § 3540

STANDARD TIME

Daylight saving, 15 § 261 note

STATE ADMINISTRATOR

Work Projects Administration, 15 §§ 721–728 note

STATE AGENCY

Grant by Attorney General of easements and rights of way over lands of United States to, 43 § 931a

STATE DEPARTMENT

Advances of funds, requisitions and accounting, 5 § 170
Attorney General, investigations regarding official matters, 5 § 299
Couriers, assignment of certain persons by President, 5 § 274; 10 § 541; 34 § 448a
Historical adviser, member of National Historical Publications Commission, 44 § 300e

STATE FLAGS

Dipping, 36 § 176
Displayed with federal flag, 36 § 175

STATES

Birthdays, display of flag, 36 § 174
Contracts for relocation of railroads, etc., 16 § 831q
Cooperation with state authorities as to houses of prostitution near military or naval establishments, 18 § 518a
Defined,
 Defense housing insurance, 12 § 1736
 Mutual mortgage insurance, 12 § 1707 (d)
 Rental housing insurance, 12 § 1713 (a) (7)
Easements over lands of United States, grant to states, etc., by Attorney General, 43 § 931a
Flood control, leasing of lands acquired by United States for purposes of, part of proceeds to be paid to state, 33 § 701c–3
Forest service, rental of equipment for fire control, 16 § 578a
Freight forwarders, notice of proceedings for change of rate, classification or practice, 49 § 1006
Holidays, display of flag, 36 § 174
Income tax,
 Deduction of corporate contributions to states, 26 § 23
 Short-term obligations issued on discount basis, gross income, 26 § 42
Office of government reports, dealing with inquiries from several states, 3 § 54
Pernicious political activity by state supported institution or agency, 18 § 61u
Rights of way over lands of United States, grant by Attorney General to states, 43 § 931a
Taxation,
 Exemption,
 Retailers' excise tax, 26 § 2406
 Transportation of persons, tax on, 26 § 3469
 Use of motor vehicles and boats, 26 § 3540
 Soldiers' and sailors' civil relief, 50 App. § 574
Tennessee Valley Authority, conveyance of property to replace lands flooded or destroyed, 16 § 831c

STATIONERY

Allowance for representatives, delegates and resident commissioner, 2 § 46b

STATISTICS

Coal mines, health and safety conditions, accidents, etc., 30 § 4k
 Furnishing copies to cooperating state or territorial agency, 30 § 4l
Inter-American Statistical Institute, appropriation for membership by United States, 22 § 269d

STATUES

Flag, unveiling, 36 § 175

STEEL PRODUCTS

Processing tax on palm oil used in manufacture, 26 § 2477

STENCIL CUTTING MACHINES

Manufacturers' excise tax, 26 § 3406

STENOGRAPHERS

Congressional committees, receipts from sale of transcripts of hearing paid into treasury, 2 § 117a
Railway mail service, reinstatement and grade of former employees, 38 § 621

STEPPARENTS

Family allowance to stepparents of enlisted men, 37 § 220

STICKERS

Use tax on motor vehicles and boats, evidence of payment, 26 § 3540

STIPULATIONS

Attorney General in condemnation proceedings excluding certain property, 40 § 258f

STOCK AND STOCKHOLDERS

Excess Profits Tax, this index
Federal Housing Administrator may acquire stock of insured mortgagor, 12 § 1743
Freight forwarders, ownership by officer or employee of common carrier prohibited, 49 § 1011
Holding company, distribution in cancelation or redemption of own stock, 26 § 371
Income tax,
 Affiliated group defined, 26 § 141
 Cooperative apartment corporation, deduction of payments by shareholder for income tax, 26 § 23
 Credit for dividends paid on preferred stock by public utilities, 26 § 26
 Deduction of stock losses, 26 § 23
 Definition, 26 § 141
 Distributions in liquidation as payment for stock, 26 § 115
 Dividends on preferred stock, public utilities, surtax net income, 26 § 15
 Holding period of stock acquired through exercise of rights, 26 § 117
 Nonresident aliens, transactions, 26 § 211

STOCK AND STOCKHOLDERS—Con.

Income tax—Continued
Personal service corporations, credit of shareholder against net income or income tax, 26 § 394
Preferred stock,
Corporation surtax net income, 26 § 15
Defined, 26 § 26
Redemption, undistributed subchapter A net income, 26 § 504
Regulated investment company, 26 § 361
Tenant-stockholder, deduction of payments to cooperative apartment corporation for income tax, 26 § 23
War losses, 26 § 127

STOCK BONUS

Employees' stock bonus as investment company, 15 § 80a–3

STOCK DRIVEWAYS

Fires, setting, 18 § 106

STOCK QUOTATION SERVICE

Tax, 26 § 3465

STOCKYARDS AND STOCKYARD DEALERS

Collection of fee for inspection of livestock brands, 7 § 217a
Fee for inspecting brands and marks, 7 § 217a
Publication of fees for inspection of livestock brands, 7 § 217a
Revocation of authorization to inspect livestock brands, 7 § 217a

STORAGE

Corn and wheat, Agricultural Adjustment Act of 1938, 7 §§ 1330, 1340
Distilled spirits removed for redistillation, 26 § 2883 (d)
Lien, soldiers' and sailors' civil relief, 50 App. § 535

STORAGE CABINETS

Foods and beverages, manufacturers' excise tax, 26 § 3405

STRATEGIC MATERIALS

President, powers, 50 App. § 1172

STRATEGIC METALS

See Coins and Coinage, this index

STRATEGIC MINERALS

Excess profits tax, exemption of corporation engaged in mining, 26 § 731
Income tax, credit for adjusted excess profits net income, 26 § 26

STREET RAILROADS

Income tax, adjusted basis of determining gain or loss, 26 § 113

STREETS

Defense public works, 42 § 1531
Flag, display over street, 36 § 175

STUDENTS

Meteorological students, instruction in weather forecasting, 15 § 323

STUDIES

Coal mines, health and safety conditions, accidents, etc., 30 § 4k
Furnishing copies to cooperating state or territorial agency, 30 § 4l

SUBCONTRACTS

Priorities of deliveries of materials, 50 App. § 633

SUBLETTING

Guayule, land acquired for development, 7 § 175

SUBMARINES

Pay and allowances, increase of base pay, 50 App. § 1018

SUBPOENAS

Committee on federal expenditures, 26 Subtitle D, note prec. § 3600
Emergency price control, compelling testimony and production of documents, 50 App. § 922
Priorities of war materials, issuance for purpose of determining, 50 App. § 633
War contractors, issuance in proceedings to inspect and audit, 50 App. § 643a

SUGAR PRODUCTION CONTROL

Quota, war, suspension of quota provisions, 7 § 1111 note, Proc. No. 2551
Taxes, drawbacks on articles manufactured from, extending time for performance of acts prescribed, 19 § 1313 note, Proc. No. 2566
Virgin Islands, law applicable to, 7 § 1137

SUITCASES

Manufacturers' excise tax, 26 § 3406

SUNDAYS

Extra compensation for overtime of inspectors in charge and radio inspectors of Communications Commission, 47 § 154 (f) (2)

SUPERINTENDENTS

Department of Commerce as chief executive officer, 5 § 593
Mining superintendent, powers and duties respecting explosives, 50 § 124
Saint Elizabeths Hospital, receipts deposited to credit of Treasury Department, 24 § 169

SUPPLIES FOR GOVERNMENT

Executive departments, utilization by government agencies, 50 App. § 611 note, Ex. Ord. No. 9235
Government Printing Office may furnish to other departments, 44 § 62

SUPPLY CONTRACTS

Waiver of provisions as to performance or payment bonds, 40 § 270e

SUPPORT

Income tax, payments in support of children, 26 § 22
Deductions from gross income, 26 § 23
Income from estate or trust as gross income, 26 § 171

SUPREME COURT

Chief justice, assignment of circuit judges for temporary duty, 28 § 17
Contempt, authority to promulgate rules relating to proceedings for criminal contempt, 18 § 689
Emergency price control, review by Supreme Court, 50 App. § 924
Plea in abatement, review of rulings, 18 § 682
Remand of criminal appeal, 18 § 682

SURETY BONDS

Freight forwarders, 49 § 1003
Revenue stamps, 26 § 1804

SURGEON GENERAL

Public Health Service,
Assistants, pay and allowances, 37 § 107
Gift to Saint Elizabeths Hospital, recommendation, 24 § 181
Pay and allowances, 37 § 107
Use of government owned equipment for transporting school children of personnel, 42 § 64c

SURGICAL INSTRUMENTS

Tax, exemption from retailers' excise tax, 26 § 2400

SURGICAL USE

Rubber articles designed for, excise tax exemption, 26 § 3406

SURPLUS

Corporations, surtax on corporations improperly accumulating, 26 § 102
Reconditioning and repairing surplus property by Procurement Division, 40 § 313a

SURPLUS MARKETING ADMINISTRATION

Stamps issued by, destruction and disposition of, 44 § 364

SURVEYS

Defense highways, 23 § 109

SWIMMING

Dues as including charges for within dues tax act, 26 § 1712

TABLE TENNIS EQUIPMENT

Manufacturers' excise tax, 26 § 3406

TAGS

Use tax on motor vehicles and boats, evidence of payment, 26 § 3540

TALKING CIRCUIT SPECIAL SERVICE

Tax, 26 § 3465

TARIFFS

See FREIGHT FORWARDERS, this index

TAX COURT OF THE UNITED STATES

Admission to practice before, 26 § 1100 note
Board of Tax Appeals, name changed to Tax Court of the United States, 26 § 1100
Counsel representing commissioner or taxpayer, 26 § 1100 note
Judges, 26 § 1100
Jurisdiction to be same as that of Board of Tax Appeals, 26 § 1100 note
Powers and duties to be same as that of Board of Tax Appeals, 26 § 1100 note
Presiding judge, 26 § 1100
Review of decisions, war postponing time for review, 26 § 3804
Tenure of office to be same as that of Board of Tax Appeals, 26 § 1100 note

TAX SALES

Soldiers' and sailors' civil relief, 50 App. § 560

TAXABLE YEAR

Excess Profits Tax, this index
Income Tax, this index

TAXATION

Credits tax, soldiers' and sailors' civil relief, 50 App. § 560
Defense housing, agreement to pay sums in lieu of taxes, 42 § 1546
Defense public works, agreement to pay sums in lieu of taxes, 42 § 1546
Exemption from taxation,
Admission tax, 26 § 1700 (a)
Boats, use tax, 26 § 3540
Debentures issued under War Housing Insurance Law, 12 § 1739
Excess Profits Tax, this index
Home Owners' Loan Corporation, 12 § 1463
Interest on obligations of United States or agency or instrumentality thereof, 31 § 742a
Manufacturers' excise tax, 26 § 3406
Motor vehicles, use tax, 26 § 3540
Nonresidents not citizens, 26 § 861
Realty acquired by Administrator under War Housing Insurance Law, 12 § 1741
Retailers' excise tax, 26 §§ 2400, 2406
Stamp tax, 26 §§ 1802, 1808
Telephone and telegraph messages, etc., 26 §§ 3465, 3466
Transportation,
Persons, tax on, 26 § 3469
Property, tax on, 26 § 3475
United States Maritime Commission, obligations issued by, 31 § 742a
United States savings bonds, 31 § 757c
Victory tax, 26 § 452
Gain from disposition of obligations of United States or agency or instrumentality, 31 § 742a

TAXATION—Continued

Great Smoky Mountains National Park, property in, 16 § 403h–1
Home Owners' Loan Corporation, exemption, 12 § 1463
Interest on obligations of United States or agency or instrumentality, 31 § 742a
Isle Royale National Park, property in, 16 § 408i
Money, soldiers' and sailors' civil relief, 50 App. § 560
National Archives Trust Fund Board, exemptions of gifts and bequests, 44 § 300gg
National defense housing projects, payments in lieu of taxes, 42 § 1546
National Housing Act, property held by Administrator as subject to state taxation, 12 § 1706b
Payment with government obligations, 31 § 754b
Personal property, soldiers' and sailors' civil relief, 50 App. § 560
Public lands leased or sold to munition manufacturers, 50 App. § 757
Sales tax, deduction for income tax, 26 § 23
Soldiers' and sailors' civil relief, 50 App. § 560
 Application to court, 50 App. § 590
United States savings bonds, 31 § 757c
United States Treasury savings certificates, 31 § 757c
Victory tax, generally. Income Tax, this index
Voting by soldier or by sailor, payment as condition, 50 § 302

TAXPAYER

Defined, 26 § 734

TECHNICAL DATA

President's power to prohibit or curtail exportation, 50 App. § 701

TELEGRAPHS AND TELEPHONES

Amendment to rules and regulations by President during war, 47 § 606 (g)
States' taxing and police powers not affected by Presidential war powers, 47 § 606 (f)
Tax on,
 Leased wires, 26 § 3465
 Messages or conversations,
 Coin operated telephones, 26 § 3465
 Exemptions, 26 §§ 3465, 3466
 Special wire services, etc., 26 §§ 3465, 3466
Tennessee Valley Authority, conveyance of property to replace lands flooded or destroyed, 16 § 831c

TELESCOPES

Manufacturers' excise tax, 26 § 3406

TELETYPEWRITER SERVICE

Tax, 26 § 3465

TENANT-STOCKHOLDER

Defined, 26 § 23

TENNESSEE VALLEY AUTHORITY

Accounting, 16 § 831h
Apportionment of costs for altering or relocating bridges, highways, etc., 16 § 831c–1
Bridges, contracts for relocation, 16 § 831q
Compensation for injuries to bridges, highways, railroads, etc., 16 § 831c–1
Congressional approval of conveyance of real property for docks and shipping purposes, 16 § 831c
Contracts, 16 § 831h
 Powers and functions, 50 App. § 611 note, Ex. Ord. No. 9056
 Relocation of properties and enterprises, 16 § 831q
Counties, conveyance of property to replace lands flooded or destroyed, 16 § 831c
Cove Creek dam, eminent domain, 16 § 831q
Dams, prohibition against conveyance of property on which is located a permanent dam, 16 § 831c
Department or agency of United States, conveyance of real property to, 16 § 831c
Electric light plants, contracts for relocation, 16 § 831q
Eminent domain, 16 § 831q
Expenditures, 16 § 831h
Ferries, contracts for relocation, 16 § 831q
Highways, contracts for relocation, 16 § 831q
Hydroelectric plant, prohibition against conveyance of property on which plant is located, 16 § 831c
Ingalls Shipbuilding Corporation, conveyance of property to, 16 § 831c
Judgment for costs of altering, relocating, etc., bridges or highways, payment of, 16 § 831c–1
Mills, contracts for relocation, 16 § 831q
Municipal corporations, conveyance of property to replace lands flooded or destroyed, 16 § 831c
Munitions plant, prohibition against conveyance of property on which plant is located, 16 § 831c
Nitrate plant, conveyance or lease at Muscle Shoals with approval of War Department and President, 16 § 831c
Pleasure resorts, conveyance of real property for use, 16 § 831c
Power companies, conveyance of property to replace lands flooded or destroyed, 16 § 831c
President of United States,
 Approve conveyances of real property, 16 § 831c
 Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9056
Railroads,
 Conveyance of property to replace lands flooded or destroyed, 16 § 831c
 Relocation of tracks, 16 § 831q
School districts, conveyance of property to replace lands flooded or destroyed, 16 § 831c
Shipping, conveyance of real property for docks and buildings, 16 § 831c
States, conveyance of property to replace lands flooded or destroyed, 16 § 831c
Summer residences, conveyance of real property for use, 16 § 831c
Telegraphs and telephones, conveyance of property to replace lands flooded or destroyed, 16 § 831c
Treasurer, accounting, 16 § 831h

TENNESSEE VALLEY AUTHORITY—Continued

Waco quarry, conveyance or lease with approval of War Department and President, 16 § 831c
Water companies, conveyance of property to replace lands flooded or destroyed, 16 § 831c

TENNIS

"Dues" as including charges for within dues tax act, 26 § 1712
Manufacturers' excise tax on tennis balls, nets, rackets, etc., 26 § 3406

TERNEPLATE

Processing tax on palm oil used in manufacture, 26 § 2477

TERRITORIES

Checks against funds of United States, restrictions on delivery, 31 § 123
Defense Base Act, generally, this index
Defined, 18 § 420g
Income tax,
 Deduction of corporate contributions to territories, 26 § 23
 Short-term obligations issued at discount, 26 § 42
Longshoremen's and Harbor Workers' Compensation Act, application to employment at military, etc., bases, 42 §§ 1651–1654
Military force other than National Guard, organization and maintenance, 32 § 194
Narcotics, shipping, etc., by unlicensed person, prohibited, 21 § 188d
National Defense Act, extension of, 50 App. § 702
National Guard, right to use, 32 § 194
Officers and employees, accumulated or current accrued leave of employees entering military or naval services, 5 § 61a
Pernicious political activity by supported institution or agency, 18 § 61u
Police or constabulary forces, National Guard law not to affect, 32 § 194
Taxation,
 Agency or instrumentality of United States for taxation of obligations, 31 § 742a
 Soldiers' and sailors' civil relief, 50 App. § 574
Troops, maintenance in time of peace, 32 § 194

TESTS

Defense articles for another government, 22 § 412
Cotton samples, 7 § 473d

THANKSGIVING DAY

Display of flag, 36 § 174
Holiday, 5 § 87b

THOMAS JEFFERSON BICENTENNIAL COMMISSION

Powers and duties, 36 § 149 note

THREE JUDGE COURTS

Anti-trust cases heard before, 15 § 28; 49 § 44
Railroad Adjustments, generally, this index
Single judge's powers, 28 § 792

TICK ERADICATION

Seminole Indian Reservation, 7 prec. § 141 note

TICKET COUNTING MACHINES

Manufacturers' excise tax, 26 § 3406

TICKET ISSUING MACHINES

Manufacturers' excise tax, 26 § 3406

TIMBER

Excess profits tax,
 Excess profits net income, 26 § 711
 Non-taxable income, 26 §§ 711, 735

TIMBER BLOCK

Defined, 26 § 735

TIMBER UNIT

Defined, 26 § 735

TIME

War as postponing time for performing certain acts, 26 § 3804

TIME RECORDING DEVICES

Manufacturers' excise tax, 26 § 3406

TIN PLATE

Processing tax on palm oil used in manufacture, 26 § 2477

TIRES

Floor stocks tax, 26 § 3400

TOBACCO

Loans by Commodity Credit Corporation, 7 §§ 1330 (10), 1340 (10); 50 App. § 968
National marketing quota, national defense purposes, allotment to farmer owning other farms after farm has been taken for, 7 § 1313 (h)

TOBOGGANS

Manufacturers' excise tax, 26 § 3406

TOILET CASES

Manufacturers' excise tax on fitted toilet cases, 26 § 3406

TOILET PREPARATIONS

Retailers' excise tax, 26 § 2402

TOMBIGBEE RIVER

Corporation created by Reconstruction Finance Corporation for promoting national defense to take no action as to project, 15 § 606b

TOOLS

Military or naval equipment, tools necessary for manufacture, etc., requisitioning during national emergency, 50 App. §§ 721–724

TORPEDOMAN

Ensign, eligibility for appointment as, 34 § 335b
Establishment as warrant officer, 34 § 135
Rank, pay and allowances, 34 § 877a

TOTAL RESERVE

Defined, 26 § 201

TRACK HURDLES

Manufacturers' excise tax, 26 § 3406

TRADING WITH THE ENEMY ACT

Bullion, investigation and regulations, 50 App. § 616
Cables, censorship, 50 App. § 618
Censorship of communication with foreign countries, 50 App. § 618
Codes, use in communicating as offense, 50 App. § 618
Definitions, 50 App. § 616
Exchange, investigation and regulation of, 50 App. §§ 5, 616
Foreign countries' property, vesting in designated person, 50 App. § 616
Forfeiture for evading censorship, 50 App. § 618
Gold coin, investigation and regulation of, 50 App. § 616
Hoarding of coins and bullion prohibited, 50 App. § 616
Importing or exporting coin or bullion, investigation and regulations, 50 App. § 616
Mail, censorship, 50 App. § 618
Payment to United States discharging obligation to foreign country or national, 50 App. § 616
Property of foreign country or national, regulations respecting, 50 App. § 616
Radio, censorship, 50 App. § 618
Report of property of foreign country or national, 50 App. § 616
Silver coin, investigation and regulation of, 50 App. § 616
Transfer to United States discharging obligation of foreign country or national, 50 App. § 616
United States defined, 50 App. § 616
Validation and confirmation of previous acts, rules, etc., 50 App. § 617
Vessels forfeited for violating censorship, 50 App. § 618
Vesting title of foreign country or national in designated person, 50 App. § 616

TRAINING SCHOOLS

Officers of Women's Army Auxiliary Corps, 10 § 1703

TRANSCRIBING MACHINES

Manufacturers' excise tax, 26 § 3406

TRANSFER TAX

Income tax, tax on transfer of stock or securities to avoid income tax, 26 §§ 1250–1253

TRANSFERS

Defense articles to foreign government, 22 § 412
Defined, 26 § 126

TRANSPORTATION

Civil Aeronautics Board, compensation of members, 49 § 422a
Dependents of persons in military service, 50 App. §§ 831–833

TRANSPORTATION—Continued

Freight Forwarders, generally, this index
Government and other personnel for prosecution of war, 50 App. §§ 841, 842
Government employees transferred by Secretary of War, 5 § 189b
Household goods of persons in military service, 50 App. §§ 831–833
Iron ore transportation on Great Lakes, vessels of Canadian registry, 46 § 883 note
Limited service Marine Corps Reserve, 34 § 853a–1
Opium products or poppies by unlicensed persons, prohibited, 21 § 188d
Public health service, remains of officers dying in line of duty, 42 § 68
United States marshal to furnish to persons,
 Arrested and subsequently released without conviction, 18 § 746a
 Placed on probation, 18 § 746b

TRANSPORTATION TAX

Persons, tax on amount paid for transportation and for berths, etc., 26 § 3469
Pipe lines, exemption, 26 § 3460
Property, 26 § 3475

TRAPS

Clay pigeons, manufacturers' excise tax on traps for throwing, 26 § 3406

TRAVELING BAGS

Manufacturers' excise tax, 26 § 3406

TRAVELING EXPENSES

Army, member of, 37 § 112
Aviation cadets, traveling under orders, 10 § 304b
Bituminous Coal Consumers' Counsel, 15 § 852
Coast and Geodetic Survey, member of, 37 § 112
Coast Guard, member of, 37 § 112
Inspectors of buildings owned or occupied by United States in foreign countries, 5 § 274; 10 § 541; 34 § 448a
Marine Corps, member of, 37 § 112
National Historical Publications Commission, 44 § 300e
Navy, member of, 37 § 112
Public health service, member of, 37 § 112
Selective service system, administrative personnel, 50 App. § 310
State Department couriers, persons assigned by President, 5 § 274; 10 § 541; 34 § 448a
Witnesses, federal employee testifying on behalf of government, 28 § 604a

TREASURER OF UNITED STATES

Check Forgery Insurance Fund, generally, this index
Checks drawn on, appropriation for settlement, 31 § 561
Defense housing insurance fund, deposit of moneys with Treasurer, 12 § 1740
Deposit, moneys in War Housing Insurance Fund with Treasurer, 12 § 1740
Peanuts, deposit of penalties collected for marketing, 7 § 1359

TREASURER OF UNITED STATES—Continued

Saint Elizabeths Hospital, investment of proceeds of gifts to, 24 § 182
Smaller War Plants Corporation may deposit money with, 50 App. § 1104

TREASURY DEPARTMENT

Board of Review, abolished and jurisdiction vested in Board of Tax Appeals, 7 § 648 note
Chief disbursing officer, death or resignation, 5 § 249b
Division of disbursements, general post fund, National Homes, Veterans' Administration, 38 § 17c
Division of foreign funds control, information collected, duty to supply other agency, 5 § 139a
Inspection of plants and books of defense contractors, 50 App. § 643 note, Ex. Ord. No. 9127
Inspectors of buildings in foreign countries, detail of officers or employees as, 5 § 274
Orders for supplies placed with another department or agency, 31 § 686
Printing and binding orders placed by Procurement Division, 44 § 229
Procurement division, purchasers of coal and wood outside District of Columbia, weighing provisions inapplicable, 40 § 109a

TREASURY OF UNITED STATES

Philippines, funds received from materials or supplies sold to Philippine government covered into Treasury, 34 § 554
Saint Elizabeths Hospital, deposit in treasury of,
 Evidences of gifts of intangible property, 24 § 183
 Income from gifts to, 24 § 184
 Proceeds of gifts, 24 § 182

TREASURY SAVINGS CERTIFICATES

See UNITED STATES TREASURY SAVINGS CERTIFICATES, this index

TREATIES

See NARCOTICS, generally, this index

TRUCKS

Manufacturers' excise tax on chassis and bodies, 26 § 3403

TRUNKS

Manufacturers' excise tax, 26 § 3406

TRUST COMPANIES

Stamp tax on transfer,
 Bonds, etc., to officer taking over assets, 26 § 3481
 Stock certificate to officer taking over assets, 26 § 1802

TRUST DEEDS

Soldiers' and Sailors' Civil Relief Act, modification, etc., of contract secured, 50 App. § 517

TRUSTEES

Stamp tax on transfer,
 Bonds, etc., to successors, 26 § 3481
 Stock certificate to successors, 26 § 1802

TRUSTS

Income tax,
 Amortizable bond premium, credits of trust and beneficiary, 26 § 163
 Amortization deduction, 26 § 172
 Beneficiaries, wife under trust created on separation, 26 § 171
 Credits, distributable income, 26 § 162
 Credits against net income, 26 § 163
 Deductions, distributable income, 26 § 162
 Distributable income defined, 26 § 162
 Divorce, etc.,
 Income from trust for wife as gross income, 26 § 171
 Periodic payments, 26 § 22
 Employees' trusts, deduction of contributions, 26 § 23
 Exemption, 26 § 165
 Foreign tax credit, 26 § 131
 Gains or losses, trusts for benefit of employees, 26 § 165
 Incomes taxable, 26 § 162
 Net income,
 Common trust fund, computation, 26 § 169
 Deduction, 26 § 162
 Optional tax inapplicable, 26 § 404
 Pension trusts, deduction of payments, 26 § 23
 Victory tax net income, deduction, 26 § 451
 Stock bonus or profit-sharing trust, deduction of contribution, 26 § 23
 Taxable year of beneficiary, etc., differing from that of trust, 26 § 164
Indian allotments, Klamath River Reservation, reimposed, 25 § 348a
Indian lands,
 Conveyed to United States in trust, 25 §§ 465a, 465b
 Dying intestate without heirs, 25 §§ 373a, 373b
Profit-sharing trusts as investment companies, 15 § 80a–3
Saint Elizabeths Hospital, proceeds from gifts, 24 § 182
Victory tax net income, 26 § 451

TYPEWRITERS

Manufacturers' excise tax, 26 § 3406

UNDERAGE VESSELS

Construction, 34 § 498a–5
Increase in tonnage, 34 § 498–5

UNDER SECRETARY OF NAVY

Appointment, compensation, etc., 5 § 421b

UNDERWRITERS

Income tax, 26 § 207

UNEARNED PREMIUM

Defined, 26 § 204

UNEMPLOYMENT RELIEF

Work Projects Administration, 15 §§ 721–728 note

UNIFORMS

Army,
Allowances, 10 §§ 904, 904b–904d
Officers' Reserve Corps, allowances, 10 § 904
Aviation cadets, 34 § 850c
Allowance to commissioned officers, 34 § 850j
Coast Guard Reserve,
Issuance to members, 14 § 310
Regulations, etc., governing member in uniform, 14 § 309
Flag,
As part, 36 § 176
Salute, 36 §§ 171, 172, 177
National Anthem, salute, 36 § 171
Navy Nurse Corps, 34 §§ 918, 919
White House police, 3 § 62b
Women's Army Auxiliary Corps, this index
Women's Naval Reserve, 34 § 857f
Women's Reserve, 14 § 387

UNIT INVESTMENT TRUST

Regulated investment company, 26 § 361

UNIT NET INCOME

Defined, 26 § 735

UNITED STATES

Claims against,
Damages occasioned by armed forces in foreign country, 31 § 224d
Liaison officer to adjust, determine and certify, 31 § 215a
Contracts, income tax, deductions and credits arising from renegotiation, 26 § 3806
Crimes against. Crimes and Offenses, generally, this index
Defined, 22 § 672
Freight forwarders, 49 § 1002
Escheat of lands of Indians dying intestate without heirs, 25 § 373a
Exemption from tax,
Retailers' excise tax, 26 § 2406
Stamp tax, 26 § 1809
Tax on transportation, 26 §§ 3469, 3475
Use tax on motor vehicles and boats, 26 § 3540
Freight forwarder may extend credit to United States, 49 § 1014
Gift to government, war program, gifts to further program, 50 App. §§ 641–641e
Indians, conveyance of lands to, 25 §§ 465a, 465b
Industrial alcohol withdrawn from customs custody for use by, 26 § 3125
Inter-American Statistical Institute, appropriation for membership, 22 § 269d
Inventions used for benefit of, adjustment of royalties, 35 §§ 89–96
Liens,
Judicial sale, discharge of lien, 28 § 904
Redemption period, 28 § 904

UNITED STATES—Continued

Party to action, payment of witnesses, 28 § 600c
Pleading, foreclosure of lien, etc., 28 § 902
Quieting title, consent to be named party, 28 § 901
Service of process on, 28 § 902
Settlement of Mexican Claims Act, generally, this index
Stabilization of prices, wages and cost of production, policy of departments and agencies, 50 App. § 901
Stamp tax,
Exemption from payment, 26 § 1809
Transfer,
Bonds, etc., by foreign country to United States, 26 § 3481
Stock certificate by foreign country to United States, 26 § 1802
Transportation tax, exemption, 26 §§ 3469, 3475
Trusts, lands of Indian dying intestate without heirs, 25 §§ 373a, 373b

UNITED STATES AGENCY OR INSTRUMENTALITY

Taxation of interest on or gain from disposition of obligations of, 31 § 742a
Territory or possession of United States or District of Columbia for purposes of taxation of obligations, 31 § 742a

UNITED STATES COMMISSIONERS

Examination of records of investigations by agents of Attorney General, 5 § 301
Great Smoky Mountains National Park, 16 §§ 403h–5 to 403h–7, 403h–9
Isle Royale National Park, 16 §§ 408m–408o
Mammoth Cave National Park, 16 §§ 404c–5 to 404c–9
Olympic National Park, 16 §§ 256d–256g

UNITED STATES COURT OF APPEALS FOR DISTRICT OF COLUMBIA

Appeals,
Criminal cases, 18 § 682; 28 § 225 (f)
United States in criminal cases from district court, 18 § 682; 28 § 225
Bail on appeal from district court, 18 § 682
Certification of criminal appeal to Supreme Court, 18 § 682
Chief justice and associate justices as senior circuit judge and associate circuit judges of circuit, 28 § 17
Indictment and information, review of rulings, 18 § 682
Remand of criminal appeal from Supreme Court, 18 § 682
Rules of practice governing criminal appeals by United States, 18 § 682
Time for appeal in criminal cases from district courts, 18 § 682

UNITED STATES EMPLOYMENT SERVICE

National Youth Administration to utilize, 15 §§ 721–728 note

UNITED STATES HOUSING AUTHORITY

See HOUSING, generally, this index

UNITED STATES INSTRUMENTALITY

Taxation of interest on or gain from disposition of obligations of, 31 § 742a
Territory or possession of United States or District of Columbia for purposes of taxation of obligations, 31 § 742a

UNITED STATES MARITIME COMMISSION

See, also, SHIP SUBSIDIES; SHIPPING; this index
Appropriation for emergency ship construction, 46 § 1119a
Authority to function relative to emergency ship construction regardless of certain provisions, 46 § 1119b
Charter of vessels,
Citizens for foreign trade during national emergency, 46 § 1195 note
National emergency, 46, note prec. § 1101
Construction of vessels to replace vessels furnished for state nautical schools, 34 § 1123b
Construction, repair, etc., of vessels for other government department or agency, 46 § 1125a
Contracts,
Acquisition, etc., of vessels during national emergency, 46, note prec. § 1211
Carry out emergency ship construction, 46 § 1214
Powers and functions, 50 App. § 611 note, Ex. Ord. No. 9001
Coordination of functions and facilities of public and private shipping agencies, 46 § 1127
Emergency ship construction,
Application of certain provisions to functions in connection with, 46 § 1119b
Fund, 46 § 1119a
Federal departments and agencies to cooperate with Commission, 46 § 1127
Hours of work and overtime pay for employees engaged in ship construction or national defense activities, 46, note prec. § 1251
Income tax, emergency facilities of taxpayers, reimbursement by United States as affecting amortization deduction, 26 § 124 (i)
Inspection of plants and books of defense contractors, 50 App. § 643 note, Ex. Ord. No. 9127
Leases of boats from, 50 App. § 766
Medals and rosettes awarded by, 50 App. §§ 751, 752
National Defense Act, certain provisions of appropriation act made applicable to activities of commission pursuant to, 22 § 420
Nautical schools,
Departments authorized to furnish vessels for state maintaining school, 34 § 1123a
Extending benefits of act as to furnishing vessels, 34 § 1123e
Rules and regulations as to furnishing vessels to state nautical schools, 34 § 1123d
Orders for supplies placed with another department or agency, 31 § 686

UNITED STATES MARITIME COMMISSION—Continued

Priorities of vessels during national emergency, 46, note prec. § 1101
Property, acquisition or disposal for war purposes, 50 App. § 632 note, Ex. Ord. No. 9129
Redistribution of maritime functions, 50 App. § 601 note, Ex. Ord. No. 9083
Reports,
Contracts for acquisition, etc., of vessels during national emergency, 46, note prec. § 1211
Federal departments and agencies failing to cooperate, 46 § 1127
Transportation of government and other personnel for prosecution of war, 50 App. § 842
Small businesses, loans to, 50 App. § 1107
Tax exemption of certain obligations issued by, 31 § 742a
Transportation of government and other personnel for prosecution of war, 50 App. §§ 841, 842
War Shipping Administration to perform certain functions of Commission, 46 § 1127

UNITED STATES MARSHALS

Compensation, appropriations for, 31 § 663a
Deputies, enforcement of act for protection of walruses in Alaska, 48 § 248a
Examination of records of investigations by agents of Attorney General, 5 § 301
Residence within district, 28 § 524
Transportation, allowance for use of privately owned automobiles, 28 § 584a
Transportation to persons,
Arrested and subsequently released without conviction, 18 § 746a
Placed on probation, 18 § 746b
Walruses in Alaska, enforcement of act for protection, 48 § 248a

UNITED STATES OBLIGATIONS

Limitation of amount to be issued, 31 § 757b
Taxation of interest on. or gain from disposition of, 31 § 742a

UNITED STATES TREASURY SAVINGS CERTIFICATES

Advance to Postmaster General for expenses, 31 § 757c
Appropriation for expenses available for expenses, 31 § 757c
Authority of Secretary of the Treasury to issue, 31 § 757c
Circulation privilege, 31 § 757c
Denial of, 31 § 757c (d)
Denominations, 31 § 757c
Discount, 31 § 757c
Evidence of payments, provisions for, 31 § 757c
Exchange of savings certificates for savings bonds, 31 § 757c
Forms, 31 § 757c
Interest, 31 § 757c
Issuance on interest basis, discount basis or combination basis, 31 § 757c (b)
Issues, 31 § 757c

UNITED STATES TREASURY SAVINGS CERTIFICATES—Continued

Limitation on amount held by one person, 31 § 757c (b)
Maturity, 31 § 757c
Obligations issued for purchase, refunding or redemption of, 31 § 754a
Post Office Department employees, etc., evidence of payments, fiscal agency services by, 31 § 757c
Postal-savings stamps, issuance to facilitate purchase of certificates, 31 § 757c
Postmaster General,
- Advance by Secretary of Treasury for expenses, 31 § 757c
- Fiscal agency services by employees of Post Office Department and Postal Service, compelling, 31 § 757c
- Issuance of postal-savings stamps to facilitate purchase of certificates, 31 § 757c

Price, 31 § 757c
Proceeds as available to meet any public expenditures, 31 § 757c
Redemption, 31 § 757c
Regulation of amount issued in one year that may be held by one person, 31 § 757c
Request to Postmaster General to compel fiscal agency services, 31 § 757c
Restrictions on transfer, 31 § 757c
Retirement of obligations of United States with proceeds, 31 § 757c
Secretary of Treasury, this index
Series, 31 § 757c
Stamps,
- Advance to Postmaster General for expenses in handling, 31 § 757c
- Evidence of payments for certificates, 31 § 757c
- Fiscal agency services by Post Office Department employees, etc., 31 § 757c

Taxation, 31 § 757c
Terms and conditions of issuance, sale, and redemption, 31 § 757c
Use of proceeds, 31 § 757c (a)

USE TAX

Motor vehicles and boats, 26 § 3540

UTILITIES

Chief of Engineers to operate, 10 § 181b
Secretary of the Navy, operation for prosecution of war, 50 App. § 1201

VACATIONS

Government employees, national emergency, 5 § 30b

VACUUM CLEANERS

Manufacturers' excise tax, 26 § 3406

VALISES

Manufacturers' excise tax, 26 § 3406

VALUE

Defined, 26 § 361

VAULTING POLES

Manufacturers' excise tax, 26 § 3406

VEHICLES

Flag, display, 36 § 175
Inspection and disinfection of vehicles entering from Mexico, 7 § 149

VENDING MACHINES

Exemption from coin-operated amusement and gaming device tax, 26 § 3267

VENUE OR DISTRICT OF TRIAL

Crimes and offenses, transportation of stolen cattle in interstate or foreign commerce, 18 § 419d
Longshoremen's and Harbor Workers' Compensation Act proceedings, 42 § 1653
Marine war risk insurance, action for losses, 46 § 1128d
Priorities of war materials, venue of prosecution for violating regulations, 50 App. § 633
Prize cases, 50 App. § 822

VESSELS

Appropriation for emergency cargo ship construction, 46 § 1119a
Censorship, forfeiture for violating, 50 App. § 618
Contracts for acquisition, etc., by Maritime Commission during national emergency, 46, note prec. § 1211
Dangerous weapons or explosives, possessing on board vessel as offense, 18 §§ 503, 504
Defined, 34 § 1131
Distress signals, regulations as to radio stations, 47 § 321
Explosives, application of Federal Explosives Act, 50 § 123
Furnishing, waiver of provisions as to performance or payment bonds, 40 § 270e
Government and other personnel, transportation for prosecution of war, 50 App. §§ 841, 842
Narcotic drugs on vessel engaged in foreign voyage without manifest forbidden, 21 § 184a
Performance and payment bonds, waiver of requirements in case of contract for manufacturing, etc., vessels, 40 § 270e
Persons permitted to carry or possess weapons or explosives on vessel, 18 § 504
Radio operator, disapproval of, 47 § 353 note
Tax on,
- Transportation of persons, 26 § 3469
- Transportation of property, 26 § 3475
- Use of boats, 26 § 3540

Wrecked vessels. Wrecks and Salvage, generally, this index
Yachts, this index

VESSELS OF THE NAVY

Defined, 34 § 1132
Salvage facilities for warships, 46 § 732

VETERANS

Disposition of property of veteran dying in veterans' hospital or facility, 38 §§ 17–17j

VETERANS—Continued

Postmasters, increased rating in civil service examinations, 39 ch. 2, Ex. Ord. No. 7421
Preference in employment under Work Projects Administration, 15 §§ 721–728 note

VETERANS' ADMINISTRATION

Administrator of Veterans' Affairs,
- Action to recover property of veteran dying in veterans' hospital, 38 § 17e
- Application for treatment in veterans' hospital, form prepared by, 38 § 17g
- Checks for benefits to person in foreign country, 31 § 123
- Claim for property of deceased veteran filed with, 38 § 17f
- Conclusiveness of determination in proceedings to determine claim to deceased veteran's property, 38 § 17f
- Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9116
- Contracts for burial and funeral services, 38 ch. 12, Ex. Ord. No. 6158
- Information, disclosure, 38 ch. 12, Ex. Ord. No. 6099
- General post fund, order for disbursement, 38 § 17c
- Pensions, dependent mother or father, 38 § 725
- Reports and statistics, 38 ch. 12, Ex. Ord. No. 6099
- Rules and regulations relating to disposition of deceased veteran's property issued by, 38 § 17j
- Sale of decedent's property accruing to general post fund, 38 § 17b
- Service connection of disabilities, contents of regulations, 38 § 726
- Veteran dying in veterans' hospital, property delivered to, 38 § 17d

Checks for benefits to veterans in foreign countries, restrictions, 31 § 123
Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9116
Presumption of death from absence applicable to claims administered by, 38 § 32a
Reserve officers disabled while in active service, hospital benefits, 38 § 12
Retirement of enlisted men, report to War Department of waiver of receipt of pensions for retired pay and allowances, 38 § 26b
Soldiers' and sailors' civil relief,
- Consent to dividends on policy protected, 50 App. § 544
- Copy of policy holder's application for protection sent to, 50 App. § 541
- Findings as to protection of policies of those in service, conclusiveness, 50 App. § 547
- Forms for protection of policies of those in service, 50 App. § 547
- Notice,
 - Explaining article for protection of insurance, 50 App. § 541
 - Right to protection of policy, 50 App. § 543

VETERANS' ADMINISTRATION—Con.

Soldiers' and sailors' civil relief—Continued
- Report,
 - Congress on protection of policies of those in service, 50 App. § 547
 - Deductions from policy protected, 50 App. § 545
 - Insurer concerning application for protection of policy, 50 App. § 542
- Review of findings as to protection of policies of those in service, 50 App. § 547
- Rules of procedure for protection of policies of those in service, 50 App. § 547

VETERANS' RELIEF

Administrator of Veterans' Affairs, regulations respecting service connection of disabilities, 38 § 726
Evidence to determine service connection of disability, 38 § 726
Record of reasons for denying or granting service connection of disability, 38 § 726
Service connection of disabilities, matters considered in determining, 38 § 726

VICE ADMIRALS

Allowances, 37 § 107
Officers of Navy performing special or unusual duties, rank and pay as, 34 § 212a
Pay, 37 § 107
Retirement, 34 § 398b

VICE PRESIDENT

Air mail postage stamps furnished to, 2 § 42a
Stationery allowance, 2 § 46a

VICTORY TAX

See INCOME TAX, this index

VICTORY TAX NET INCOME

Defined, 26 § 451

VIRGIN ISLANDS

Gold coins, gold bullion and gold certificates, executive order inapplicable to, 12 § 95 note, Ex. Ord. No. 6260
Internal revenue taxes, drawback of tax paid in United States on articles shipped to, 26 § 3351 (c)
Military force, 32 § 194
Navigation laws of United States made applicable by executive order to, 43 § 1405c note, Ex. Ord. No. 9170
Sugar Production and Control Law applicable to, 7 § 1137
War-Risk Hazards Compensation Act, generally, this index
Wildlife restoration, federal aid and cooperation, 16 § 669g–1

VISA

Immigration visa,
- President to prescribe rules as to refusal to aliens dangerous to public safety, 22 § 229
- Refusal to alien dangerous to public safety, 22 § 228

VOLLEY BALL EQUIPMENT

Manufacturers' excise tax, 26 § 3406

VOUCHERS

Certifying officer, liability, 31 §§ 82c, 82d
Disbursement of public funds conditioned on, 31 § 82b
Public Moneys, this index
War Department property, Army officers to take final action on vouchers relating to loss, unserviceability, destruction, etc., 10 § 1304

WAAC

See WOMEN'S ARMY AUXILIARY CORPS, this index

WACO QUARRY

Tennessee Valley Authority, conveyance or lease with approval of War Department and President, 16 § 831c

WAGES

Defense housing, regulation, 42 § 1549
Defense public works, wages in constructing, 42 § 1549
Defined, 26 § 465
District of Columbia, mechanical labor in public buildings, 39 § 137
Laborers and mechanics on public buildings, property and works, 40 §§ 276a to 276a–5
Navy Department employees, national emergency, overtime, 41, note prec. § 1
Public buildings, property and works, laborers and mechanics, 40 §§ 276a to 276a–5
Stabilization. Emergency Price Control, generally, this index
United States Maritime Commission, employees engaged in ship construction or national defense activities, overtime, 46, note prec. §§ 1211, 1251
Work Projects Administration worker, 15 §§ 721–728 note

WAIVER

Soldiers' and Sailors' Civil Relief Act benefits, 50 App. § 513

WALKS

National cemetery, encroachment by railroads prohibited, 24 § 290

WAPATO INDIAN IRRIGATION PROJECT

Confirmation of act of Secretary of the Interior, 25 § 389 note

WAR

Agricultural Department, consolidation of agencies, 50 App. § 601 note, Ex. Ord. No. 9069
Canal Zone, extension of National Defense Act, 50 App. § 702
Civil Aeronautics Administration, contract powers, 50 App. § 611 note, Ex. Ord. No. 9116
Civilian defense,
 Protection of persons and property from bombing, etc., 50 App. § 741

WAR—Continued

Civilian defense—Continued
 Unlawful to wear insignia or arm band prescribed by Director of Civilian Defense, 50 App. § 742
Coast Guard Reserve,
 Active duty by member, 14 § 305
 Calling members of regular Coast Guard to active duty, 14 § 314
Contracts
 Governmental agencies for war purposes, 50 App. § 611
 Income tax, deductions and credits arising from renegotiation, 26 § 3806
 Powers and functions of War and Navy Departments and Maritime Commission, 50 App. § 611 note, Ex. Ord. No. 9001
Coordinator of Inter-American Affairs, contract powers, 50 App. § 611 note, Ex. Ord. No. 9116
Dealing in securities of belligerent country, suspension of law prohibiting during war, 22 § 447 (e)
Declaration of war against Japan, Germany, etc., 50 App. prec. § 1 note
Director of Civilian Defense,
 Insignia and arm bands prescribed by Director, unlawful to wear, 50 App. § 742
 Protection of persons and property, 50 App. § 741
Disbursing officers,
 Army, war extending time for examination of accounts, 31 § 80a
 Marine corps, war extending time for examination of accounts, 31 § 80b
Emergency Price Control, generally, this index
Excess profits tax, post-war refund, 26 §§ 780–783
Explosive licenses expiring on termination of, 50 § 129
Federal Communications Commission, contract powers, 50 App. § 611 note, Ex. Ord. No. 9116
Federal Explosives Act becoming effective on declaration, 50 § 142
Federal loan agency, transfer of functions to Department of Commerce 50 App. § 601 note Ex. Ord. No. 9071
Foreign vessels, signals within jurisdiction of United States, 47 § 606
Freight forwarders, special powers during, 49 § 1020
Hawaii, charges for use of wharves, etc., 48 § 510 note
Housing agencies, consolidation, 50 App. § 601 note, Ex. Ord. No. 9070
Hydrographic office, transfer of functions to Chief of Naval Operations, 50 App. § 601 note, Ex. Ord. No. 9126
Income Tax, this index
Interior Department, contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9055
Inventions used for benefit of United States, adjustment of royalty, 35 §§ 89–96
Iron ore transportation on Great Lakes, vessels of Canadian registry, 46 § 883 note
Leases of public buildings, suspension during war of law relating to rental, 40 § 278b

WAR—Continued

Marine Corps Reserve, transfer of enlisted men to Regular Marine Corps, 34 § 774
Maritime Commission,
Acquisition and disposal of property for war purposes, 50 App. § 632 note, Ex. Ord. No. 9129
Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9001
Maritime functions, redistribution, 50 App. § 601 note, Ex. Ord. No. 9083
National Housing Agency, contract powers, 50 App. § 611 note, Ex. Ord. No. 9116
Naval observatory, transfer of functions to Chief of Naval Operations, 50 App. § 601 note, Ex. Ord. No. 9126
Naval Reserve, transfer of enlisted men to Regular Navy, 34 § 774
Navy Department,
Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9001
Reorganization, 50 App. § 601 note, Ex. Ord. No. 9096
Philippine Islands, extension of National Defense Act, 50 App. § 702
Possessions of United States, extension of National Defense Act, 50 App. § 702
Proclamations of existence of state of war between certain countries, 50 App. prec. § 1 note
Property, acquisition for war purposes, 50 App. § 632
Radio, use by armed forces or aircraft, 47 § 606
Radio stations, control and closing, 47 § 605 note, Ex. Ord. No. 8964
Renegotiation of war contracts, 50 App. § 1191
Reorganization of Army, 50 App. § 601 note, Ex. Ord. No. 9082
Requisitioning articles for war purposes, 50 App. § 711
Soil conservation payment on acquisition of land for war purposes, 16 § 590h (e)
Stabilization of prices, wages, etc. Emergency Price Control, generally, this index
Strategic metals, conserving in coins. Coins and Coinage, this index
Sugar quota provisions, suspension, 7 § 1111 note, Proc. No. 2551
Tennessee Valley Authority, contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9056
Territorial use of Army units suspended during, 50 App. § 731
Territories, extension of National Defense Act, 50 App. § 702
Time for performing certain acts postponed by reason of, 26 § 3804
Transportation for certain government and other personnel, 50 App. §§ 841, 842
Victory tax, post-war credit or refund, 26 §§ 453, 454
Voting in wartime. Soldiers' and Sailors' Votes, generally, this index

WAR CONTRACTORS

Audit of books, 50 App. §§ 643–643c
Inspection of plants, 50 App. §§ 643–643c

WAR CONTRIBUTIONS FUND

Establishment, 50 App. § 641b

WAR DAMAGE CORPORATION

Insurance, power to provide, 15 § 606b–2

WAR DEPARTMENT

Admission tax, theaters and activities operated by, 26 § 1700 (a)
Advisory Committee for Aeronautics, membership, 49 § 241
Alaska Railroad employees, reemployment of retired persons, 5, prec. § 745 note
Architectural, engineering, etc., services, employment and compensation, 50 App. § 772
Army specialist corps, creation, 5, note prec. § 181
Arrests of civilians for violation of act forbidding houses of prostitution near military establishments, 18 § 518a
Civilian Conservation Corps buildings to be tendered to department before disposal, 16 § 584n note
Contract powers and functions, 50 App. § 611 note, Ex. Ord. No. 9001
Disbursing functions unaffected by law fixing responsibility of disbursing officers, 31 § 82e
Expenses of travel of civilian officers and employees, 5 § 73c–1 note
Guaranty of Reconstruction Finance Corporation loans, 15 § 606b; 50 App. § 1109
Historical section, chief of as member of National Historical Publications Commission, 44 § 300e
Inspection of plants and books of defense contractors, 50 App. § 643 note, Ex. Ord. No. 9127
Orders for supplies placed with another department or agency, 31 § 686
Property under control of, loss, unserviceability, destruction, etc., Army officers designated to take final action on surveys or vouchers relating to, 10 § 1304
Retirement of enlisted men, notice to veterans' administration of waiver of retired pay for receiving pension, 38 § 26b
Small businesses, loans to, 50 App. § 1107
Stabilization of prices, wages and cost of production, policy, 50 App. § 901
Transfer of functions, 50 App. § 601 note, Ex. Ord. No. 9082
Transportation of government and other personnel for prosecution of war, 50 App. §§ 841, 842

WAR HOUSING INSURANCE

Advances on mortgages during construction, 12 § 1743
Amortization of insured mortgage, 12 § 1743
Eligibility of mortgage for insurance, 12 § 1738
Assignment or transfer to Administrator of interest in defaulted mortgage, 12 § 1743
Certificate of claim, issuance to mortgagee, 12 § 1739
After default, 12 § 1743
Contract of insurance as evidence and as incontestable, 12 § 1738
Coupon form, debentures issued, 12 § 1739
Date of debentures, 12 §§ 1739, 1743

WAR HOUSING INSURANCE—Continued

Debentures,
- Date of debentures, 12 §§ 1739, 1743
- Exemption from taxation, 12 § 1739
- Issuance to mortgagee after,
 - Default, 12 § 1743
 - Foreclosure, etc., 12 § 1739
- Payment of premium charges, 12 § 1738
- Principal and interest as charges against insurance fund, 12 § 1740
- Purchased by Administrator in open market, 12 § 1740
- Reconstruction Finance Corporation, 12 § 1737; 15 § 609k

Default in payments on insured mortgage, 12 § 1743
Definitions, 12 § 1736
Eligibility of mortgage for insurance, 12 §§ 1738, 1743
Excess of amount realized from property over value of debentures and cash paid in exchange, 12 § 1739
Excess profits tax, credit for debt retirement, 26 § 783
Exemption from taxation,
- Debentures, 12 § 1739
- Realty acquired by Administrator, 12 § 1741

Federal Housing Administrator,
- Annual reports to Congress, 12 § 1706
- Authority and powers in general, 12 § 1702
- Cash payment to adjust difference between value of mortgage and debentures, 12 § 1739
- Certificate of claim issued by administrator to mortgagee after default, 12 § 1743
- Collection of claims against mortgagor, powers, 12 § 1739
- Consent to release of mortgagor in war housing insured mortgage, etc., 12 § 1739
- Contract of insurance as evidence and as incontestable, 12 § 1738
- Dealing with, renting, insuring, etc., properties conveyed to him, powers, 12 § 1739
- Debentures issued by Administrator to mortgagee after default, 12 § 1743
- Delegation of power by order or by power of attorney, 12 § 1739
- Eligibility of mortgage for insurance, 12 § 1738
- Execution of power to convey and to execute instruments relating to realty, 12 § 1739
- Exemption from taxation of real property acquired, 12 § 1741
- Fund, use of, etc., 12 § 1737
- Insurance of mortgages, 12 §§ 1738, 1743
- Issuance,
 - Certificate of claim to mortgagee, 12 § 1739
 - Debentures to mortgagee after foreclosure, etc., 12 § 1739
- Limitation of actions against mortgagors, 12 § 1739
- Premium charge for insurance of mortgages, 12 § 1738
- Release of mortgagor or property from lien of mortgage, 12 § 1739
- Rules and regulations, authority to make, 12 § 1742
- Signature to debentures, 12 § 1739

WAR HOUSING INSURANCE—Continued

Federal Housing Administrator—Continued
- Statistical surveys and economic studies, expenses of as charge against insurance fund, 12 § 1715
- Stock or interest of insured, mortgagor acquired by, 12 § 1743
- Title conveyed to Administrator after foreclosure, 12 § 1743
- Transfer to Administrator of rights in defaulted mortgage, 12 § 1743

Foreclosure of mortgage, 12 § 1743
- Mortgagee's rights after, 12 § 1739

Fund,
- Appraisal fees credited to, 12 § 1740
- Charges against, 12 § 1740
 - Expenses of statistical and economic surveys, etc., 12 § 1715
- Creation, 12 § 1737
- Credit of certain receipts to insurance fund, 12 § 1740
- Deposit of moneys in insurance fund, 12 § 1740
- Expenses as charge against, 12 §§ 1737, 1740
 - Statistical and economic surveys, etc., 12 § 1715
- Fees received to be credited to fund, 12 § 1740
- Interest on debentures as charge against, 12 § 1740
- Obligor of debentures issued to mortgagee, 12 § 1739
- Payment,
 - Cash to adjust difference between value of mortgage and debentures, 12 § 1739
 - Debentures, 12 § 1739
- Premium charges credited to fund, 12 § 1740
- Principal of debentures as charge against, 12 1740
- Receipts from property mortgaged to be credited to fund, 12 § 1740
- Stock or interest of insured mortgagor paid out of, 12 § 1743

Guaranty of debentures, 12 § 1739
Insurance of mortgages, 12 §§ 1738, 1743
Interest,
- Debentures, 12 §§ 1739, 1743
 - Charge against insurance fund, 12 § 1740
- Insured mortgage, 12 § 1743
- Obligation secured by mortgage, eligibility of mortgage for insurance, 12 § 1738

Investment of moneys in insurance fund, 12 § 1740
Maturity date,
- Defined, 12 § 1736
- Payment of mortgage prior to, as affecting premium charge for insurance, 12 § 1738

Maturity of debentures, 12 §§ 1739, 1743
Mortgagee,
- Defined, 12 § 1736
- Rights after foreclosure or acquisition of property after default, 12 § 1739

Mortgages,
- Advances by Federal Home Loan Bank on security of mortgages, 12 § 1430 (a)
- Definitions in Insurance Act, 12 § 1736
- Eligibility for insurance, 12 §§ 1738, 1743

WAR HOUSING INSURANCE—Continued

Mortgages—Continued
- Fees received on account of insurance of mortgage to be credited to insurance fund, 12 § 1740
- Foreclosure, mortgagee's rights with respect to defense housing insurance after foreclosure, 12 § 1739
- Insurance of mortgages, 12 §§ 1738, 1743
- Insured mortgages to be known as "War Housing Insured Mortgages," 12 § 1737
- National mortgage associations,
 - Authority to purchase, service, etc., insured mortgages, 12 § 1716 (a) (2)
 - Obligations of not to exceed principal of insured mortgages held, 12 § 1717
- Receipts from property mortgaged to be credited to insurance fund, 12 § 1740
- Value of mortgage after default, determination of, 12 § 1743
- Value of mortgage for purposes of mortgagee's rights after foreclosure, etc., 12 § 1739

Mortgagor defined, 12 § 1736
National banks, insured real estate loans, 12 § 371
Premiums,
- Charge for insurance of mortgages, 12 § 1738
- Termination of payment, 12 § 1743

Reconstruction Finance Corporation to make funds available to the Administrator, 12 § 1737
Redemption of stock or interest of insured mortgagor acquired by Administrator, 12 § 1743
Registered form, debentures, 12 § 1739
Release,
- Mortgagor or parts of property from lien of mortgage, 12 § 1739
- Portion of insured property, 12 § 1743

Sale of property acquired by Administrator, insurance of mortgage in connection with, 12 § 1743
State defined, 12 § 1736
Stock, acquisition of stock of insured mortgagor, 12 § 1743

WAR INDUSTRIES

Civilian conservation corps to protect, 50 App. § 638

WAR MATERIALS AND MUNITIONS

See, also, DEFENSE ARTICLES; NATIONAL DEFENSE, generally, this index

Acquisition by Secretaries of War and the Navy of arms, ammunition, etc., produced within certain foreign countries, 22 § 417
Allocation, priorities, etc., 50 App. 1152, 1171, 1172, 1191
Contracts,
- Manufacturing, etc., waiver of provisions as to performance or payment bonds, 40 § 270e

Emergency purchases abroad, executive order granting powers to Cabinet members and Reconstruction Finance Corporation, 50 App. § 601 note, Ex. Ord. No. 9177
Gifts to government used to purchase, 50 App. § 641c

WAR MATERIALS AND MUNITIONS—Continued

Public lands, lease or sale to manufacturers, 50 App. §§ 756–759
Purchase abroad by certain officers and corporations, 50 App. § 601 note, Ex. Ord. No. 9177
Requisitioning, emergency powers of President, 50 App. §§ 721–724
Sale, proceeds available for national defense purposes, 50 § 98e
Strategic and critical materials,
- Federal Loan Administrator, determination as to purchase and storage, 50 App. § 902

Transportation of government and other personnel for effective prosecution of war, 50 App. §§ 841, 842
Work Projects Administration funds used to manufacture, 15 §§ 721–728 note

WAR PRODUCTION BOARD

Access roads to sources of raw material, etc., certification by, 23 § 106
Chairman,
- Duties respecting mobilization of small business, 50 App. §§ 1101–1103, 1105
- Powers unaffected by Small Business Mobilization Act, 50 App. § 1111
- Power to administer oath, 50 App. § 643a

Deputy chairman's power to mobilize small business, 50 App. § 1101
Inspection of plants and books of defense contractors, 50 App. § 643 note, Ex. Ord. No. 9127
Inventory of productive facilities, 50 App. § 1102
Stabilization of prices, wages and cost of production, policy, 50 App. § 901

WAR PROFITS TAX

Foreign countries, deductions from income tax, 26 § 23
Income defined, 26 § 734
Income tax, deduction, surtax on corporations improperly accumulating surplus, 26 § 102
Surtax on corporations, deduction, 26 § 122

WAR RELIEF CONTROL BOARD

Creation and powers, 50 App. note prec. § 1, Ex. Ord. No. 9205

WAR-RISK HAZARD

Defined, 42 § 1711

WAR-RISK HAZARDS COMPENSATION ACT

Generally, 42 §§ 1701–1717
Administration, 42 § 1706
Agreements with agencies of the United States, states, etc., 42 § 1706
Amount of compensation, 42 § 1702
Application of provisions of Longshoremen's and Harbor Workers' Compensation Act, 42 § 1702
Assignment of benefits, etc., 42 § 1717
Commission defined, 42 § 1711

WAR-RISK HAZARDS COMPENSATION ACT—Continued

Compensation fund, payment of benefits, 42 §§ 1701, 1704
Contractor with United States defined, 42 § 1703
Credits for payments, 42 § 1705
Death, determination, 42 § 1716
Definitions, 42 §§ 1703, 1711
Detention, 42 § 1701
 Determination, 42 § 1716
Disqualification from benefits, 42 § 1712
Embalming, 42 § 1701
Expenses, reimbursement of employer or insurance carrier, 42 § 1704
Finality of decision of commission, 42 § 1715
Fraud, 42 § 1713
Funeral and burial expenses, reimbursement of employer, etc., 42 § 1704
Injury or death, 42 § 1701
Legal services, 42 § 1714
Lien for payments against compensation payable under Workmen's Compensation Law, 42 § 1705
Limitation of benefits to dependents in foreign countries, 42 § 1701
National of foreign government entitled to benefits of his native country, 42 § 1705
Payment of benefits, 42 §§ 1701, 1704
Persons covered, 42 § 1701
Reimbursement of employer or insurance carrier paying benefits, 42 § 1704
Review of decision of commission, 42 § 1715
Transportation, furnishing, 42 § 1701
United States Employees' Compensation Commission to administer act, 42 § 1706
Waiver of recovery of money erroneously paid, 42 § 1701
War-risk hazard defined, 42 § 1711

WAR-RISK HAZARDS COMPENSATION FUND

Workmen's compensation benefits received precluding recovery under act, 42 § 1705

WAR RISK INSURANCE

Military cadets engaged in flight training, 10 § 1151
Pensions or compensation not reduced by payment 38 § 472b–1
Soldiers' and Sailors' Civil Relief Act, application, 50 App. § 540

WAR SAVINGS STAMPS

Destruction, redemption, etc., authorized, 44 § 365

WAR SHIPPING ADMINISTRATION

Leases of boats from, 50 App. § 766
Marine insurance, powers and duties respecting, 46 § 1128a (a) (2)
Marine war risk insurance, powers and authority respecting, 46 § 1128g
Maritime Commission's functions performed by, 46 § 1127
Merchant marine training functions transferred to, 50 App. § 601 note, Ex. Ord. No. 9198
Prize, power to take and appropriate, 50 App. § 824

WAREHOUSES

Freight forwarders, exemption from Act relating to, 49 § 1002
Peanuts, reports and records, 7 § 1373 (a)

WARRANT OFFICERS

Army,
 Aerial flights, increase in pay, 10 § 593a
 Chief warrant officers, 10 § 593a
 Pay and allowances, 37 § 108
 Commissioned warrant officers, limitation on cost of construction of quarters, 10 § 1337a
 Dependents, allowances for, 37 § 108
 Duties, assignment, 10 § 593
 Grades, 10 §§ 593, 593a
 Junior warrant officers, 10 § 593a
 Limitation on cost of construction of quarters, 10 § 1337a
 Number, temporary appointments, 10 § 591a
 Oaths, power to administer, 10 § 593
 Pay and allowances, 10 § 593a; 37 § 108
 Active duty, 37 § 114
 Retired officer, 37 § 115
 Air travel allowance, 37 § 112
 Chief warrant officers, 37 § 108
 Flying duty or parachute duty, 37 § 118
 Increase for services outside United States, 37 § 102
 Increase of base pay, 50 App. § 1018
 Missing, interned or imprisoned officer, 50 App. §§ 1001–1014
 Monetary allowance in lieu of transportation in kind for dependents, 37 § 112 note, Ex. Ord. No. 9222
 Per diem rates in lieu of subsistence, 37 § 20 note
 Retired pay, 10 § 594; 37 § 115
 Subsistence and rental allowances, 37 § 108
 Temporary appointees, 10 § 591a
 Transportation allowance on change of station, 37 § 112
 Travel allowance, 37 § 112a
 Uniform allowance, 10 §§ 904–904d
 Pilots, eligibility as second lieutenants of Air Corps, 10 § 292b–3
 Posthumous appointment or promotion, 10 § 612
 Promotion not to cause reduction in pay, 37 § 108
 Retired pay, 10 § 594; 37 § 115
 Retirement, temporary appointees, 10 § 591a
 Rules and regulations, Secretary of War, 10 § 599
 Storage of household goods, 50 App. § 764
 Temporary appointments, war or emergency, 10 § 591a
Coast and Geodetic Survey, monetary allowances in lieu of transportation in kind for dependents, 37 § 112 note, Ex. Ord. No. 9222
Coast Guard,
 Appointment as officers in the Reserve, 14 § 314
 Appointment to commissioned rank, 34 §§ 338–338g
 Commissioned warrant officers, promotion to rank of not to affect pay, 37 § 108
 Dependents, allowance for, 37 § 108

WARRANT OFFICERS—Continued

Coast Guard—Continued
Pay and allowances, 37 § 108
Active duty of retired officers, 37 § 115
Air travel allowance, 37 § 112
Commissioned warrant officers, 37 § 108
Flying or parachute duty, additional pay, 37 § 118
Increase for services outside United States or for sea duty, 37 § 102
Missing, interned or imprisoned officer, 50 App. §§ 1001–1014
Monetary allowance in lieu of transportation in kind for dependents, 37 § 112 note, Ex. Ord. No. 9222
Reduction on receiving commission, 34 § 338f
Rental and subsistence allowance, 37 § 108
Retired pay, 37 § 115
Transportation of dependents, 37 § 112
Qualification for appointment as commissioned officer, 34 §§ 338a, 338b
Coast Guard Reserve, this index
Commissioned warrant officers, credits for pay, 37 § 103a
Credits for pay, 37 § 103a
Marine Corps,
Appointment to commissioned rank in line and staff corps, 34 §§ 338–338g
Dependents, allowance for, 37 § 108
Pay and allowances, 37 § 108
Air travel allowance, 37 § 112
Commissioned warrant officers, 37 § 108
Flying or parachute duty, 37 § 118
Increase for services outside the United States, 37 § 102
Missing, interned or imprisoned officers, 50 App. §§ 1001–1014
Monetary allowances in lieu of transportation in kind for dependents, 37 § 112 note, Ex. Ord. No. 9222
Reduction of officer commissioned in staff department, 34 § 338f
Retired officer, 37 § 115
Subsistence and rental allowances, 37 § 108
Transportation allowance for dependents, 37 § 112
Promotion not to reduce pay, 37 § 108
Retired pay, 37 § 115
Temporary appointment to rank not above captain, 34 § 350a
Marine Corps Reserve,
Allowance on death to widow, child, etc., 34 § 855c–2
Longevity credit, 37 § 18a
National Guard, pay and allowances, 37 § 114
National Guard of United States, longevity credit, 37 § 18a
Naval Reserve,
Allowance on death to widow, child, etc., 34 § 855c–2
Longevity credit, 37 § 18a
Pay for flying or parachute duty, 37 § 118

WARRANT OFFICERS—Continued

Navy,
Aerographer, 34 § 135
Rank, pay and allowances, 34 § 877a
Appointment to commissioned rank in line and staff corps, 34 §§ 338–338g
Dependents, allowance for, 37 § 108
Establishment of certain officers as, 34 § 135
Limitation on cost of construction of quarters, 34 § 558
Pay and allowances, 34 § 877a; 37 § 108
Active duty of retired officer, 37 § 115
Aerographer, 34 § 877a
Air travel allowance, 37 § 112
Flying or parachute duty, 37 § 118
Increase for services outside United States, 37 § 102
Increase of base pay, 50 App. § 1018
Missing, interned or imprisoned officers, 50 App. §§ 1001–1014
Photographer, 34 § 877a
Reduction of allowances of officer commissioned in line or staff corps, 34 § 338f
Rental and subsistence allowances, 37 § 108
Retired pay, 37 § 115
Ship's clerk, 34 § 877a
Torpedoman, 34 § 877a
Photographer, 34 § 135
Rank, pay and allowances, 34 § 877a
Posthumous appointment or promotion, 34 §§ 285d, 285e
Promotion not to reduce pay, 37 § 108
Qualification for appointment as commissioned officer in line or staff corps, 34 §§ 338a, 338b
Rank, 34 § 877a
Ship's clerk, 34 § 135
Rank, pay and allowances, 34 § 877a
Temporary appointment to rank not above lieutenant, 34 § 350a
Torpedoman, 34 § 135
Ensign, eligibility for appointment, 34 § 335b
Rank, pay and allowances, 34 § 877a
Transportation allowance for dependents, 37 § 112
Monetary allowance, 37 § 112 note, Ex. Ord. No. 9222

WARRANTS

Removal of fugitive from Canal Zone to United States, 48 § 1330–1

WARSHIPS

Arms, ammunition and implements of war, declaration, 22 § 452 note, Ex. Ord. No. 2549
Hawaii, charges for use of wharves, etc., 48 § 510 note
Salvage facilities, 46 § 732

WASHING MACHINES

Manufacturers' excise tax on commercial laundry equipment, 26 § 3406
Termination of, 26 § 3406 note

WASHINGTON'S BIRTHDAY

Display of flag, 36 § 174

WATCHES
Retailers' excise tax, 26 § 2400

WATER COMPANIES
Tennessee Valley Authority, conveyance of property to replace lands flooded or destroyed, 16 § 831c

WATER CONSERVATION AND UTILIZATION PROJECTS
Expenditures for flood control, 16 § 590y

WATER COOLERS
Display cases, etc., manufacturers' excise tax, 26 § 3405

WATER POLO EQUIPMENT
Manufacturers' excise tax, 26 § 3406

WATER POWER
Dams, flood control dams, facilities for future power development, 33 § 701j

WATERS
Defense public works for purification, 42 § 1531
Flood Control, this index
Lease by Secretary of Agriculture of surplus not required for rubber production, 7 § 172
Rubber-bearing plants, acquisition of rights for development, 7 § 171

WATERWORKS
Chief of Engineers to operate, 10 § 181b
Defense public works devoted to, 42 § 1531

WEAPONS
Possession or carrying on board vessel as offense, 18 §§ 503, 504

WEATHER
Instruction of meteorological students in forecasting, 15 § 323

WEATHER BUREAU
Advisory Committee for Aeronautics, membership, 49 § 241
Purchases under $50, 41 § 6 (b) (19)

WEIGHTS AND MEASURES
Coal and wood purchased by Procurement Division, 40 § 109a

WESTERN HEMISPHERE TRADE CORPORATION
Defined, 26 § 109
Income tax, surtax net income, 26 § 15

WHARVES
Tennessee Valley Authority, conveyance of real property for docks and buildings, 16 § 831c

WHEAT
Actual production defined, 7 § 1340
Downward adjustment in amount of farm marketing excess, 7 §§ 1330 (12), 1340 (12)

WHEAT—Continued
Farm marketing excess, 7 §§ 1330 (12), 1340 (12)
 Definition, penalty, etc., 7 § 1340
Farm marketing quotas,
 Adjustment, actual production below normal, marketing wheat stored under seal, 7 § 1340 (6)
 Amount, 7 § 1340
 Farms to which inapplicable, 7 § 1340
 National defense purposes, farm acquired for, 7 § 1334 (d)
 Termination, quotas for previous crops, 7 § 1340 (6)
Lien for penalty on farm marketing excess, 7 § 1340
Loans by Commodity Credit Corporation on, 7 §§ 1330 (10), 1340 (10); 50 App. 968
Marketing,
 Excess of quota, penalties, 7 § 1340
 Penalties, lien for amount of, 7 § 1340
Soil Conservation Act, nonallotment farms, when marketing penalties inapplicable, 7 § 1340 (7)
Storage, amount, 7 § 1340

WHITE HOUSE POLICE
Appointment, 3 § 62a
Equipment, 3 § 62b
Grades of appointees, 3 § 62b
Leaves, 3 § 62b
Pay, 3 § 62b
Refunds to Park Police, 3 § 62b
Relief funds, 3 § 62b
Retirement, 3 § 62b
Transfer of member, 3 § 62b
Uniforms, 3 § 62b
Vacancies in force, filling, 3 § 62a

WHITE SANDS NATIONAL MONUMENTS
Land of recreational demonstration projects added to, 16 § 459a

WILDLIFE REFUGE
Fires, setting or failing to extinguish, 18 §§ 106, 107

WILDLIFE RESTORATION
Cooperative work conducted by Fish and Wildlife Service, 16 § 753
Federal aid,
 Alaska, cooperation with Alaska Game Commission, 16 § 669g–1
 Hawaii, cooperation with Division of Game and Fish of Commissioners of Agriculture and Forestry, 16 § 669g–1
 Puerto Rico, cooperation with Commissioner of Agriculture and Commerce, 16 § 669g–1
 Virgin Islands, cooperation with Governor, 16 § 669g–1

WILLS
Saint Elizabeths Hospital, gift by will, 24 §§ 181–184

WINE TAX
Bond, floor stocks tax, 26 §§ 3192, 3193
Fines, penalties and forfeitures, floor stocks tax, 26 § 3193

WINE TAX—Continued

Floor stocks, 26 §§ 3192, 3193
Payment of floor stocks tax, 26 § 3193
Rates of floor stocks tax, 26 § 3193
Returns, floor stocks tax, 26 §§ 3192, 3193
Time of filing return for floor stocks tax, 26 § 3193

WINES

Customs duties, withdrawal from bonded premises for storage free of internal revenue tax, 19 § 1309 (a)

WITHHOLDING AGENT

Defined, 26 § 465
Income Tax, this index
Victory tax. Income Tax, this index

WITHHOLDING TAX AT SOURCE

Victory tax. Income Tax, this index

WITNESSES

Emergency price control, compelling attendance, 50 App. § 922
Employees of United States or District of Columbia, testifying for District or government without loss of salary, etc., 5 § 30n–1
Government officers and employees, 28 § 604
Immunity of Witnesses Act, application to freight forwarder, 49 § 1017
Mileage, government officers or employees, 28 § 604
Motor vehicles, mileage for government officer or employee, 28 § 604
Per diem, 28 §§ 600c, 604
Subsistence allowance of government officers and employees, 28 § 604
Traveling expenses of federal employee testifying on behalf of United States, 28 § 604a
United States as party to action, payment of witnesses, 28 § 600c
War contractors, proceedings for inspection and auditing, 50 App. § 643a

WOMEN

Army, star for gallantry not warranting medal or cross, 10 § 1412
Coast Guard Reserve, this index
Flag, salute, 36 § 177

WOMEN'S ARMY AUXILIARY CORPS

Administration, 10 § 1713
Age of enrollees, 10 § 1705
Allotments from pay, 10 § 1719
Appropriations, 10 § 1718
Army, Corps not part of, 10 § 1712
Articles of War, members subject to, 10 § 1714
Assistant directors, 10 § 1702
 Allowances in lieu of rations, 10 § 1704
 Pay and allowances, 10 § 1702
 Quarters, 10 § 1704
 Uniforms, insignias, equipment, etc., 10 § 1708
Auxiliary, 10 § 1705
Candidates for officers training, 10 § 1703
Death while in service, 10 § 1711
Dental service, 10 § 1710
 Student officers, 10 § 1703

WOMEN'S ARMY AUXILIARY CORPS—Continued

Director, 10 § 1702
 Allowances in lieu of rations, 10 § 1704
 Quarters, 10 § 1704
 Uniform, insignia, equipment, etc., 10 § 1708
Discharge from corps, 10 §§ 1707, 1714
Discipline, 10 § 1714
Disease contracted in line of duty, 10 § 1711
Domiciliary care of members injured in service, 10 § 1711
Eligibility for enrollment, 10 § 1705
Employees' compensation for disability or death, 10 § 1711
Equipment, 10 § 1708
Establishment authorized, 10 § 1701
Establishment by executive order, 10 § 1701 note. Ex. Ord. No. 9163
Extension of term of service, 10 § 1707
Field directors,
 Appointment, pay and allowances, 10 § 1702
 Quarters, 10 § 1704
 Uniforms, insignia, etc., 10 § 1708
Finger printing of members, 10 § 1707
Funeral expenses, 10 § 1711
Grades, 10 § 1704
Hospital service, 10 § 1710
 Members injured in active duty, 10 § 1711
 Student officers, 10 § 1703
Inactive duty, 10 § 1717
Induction of members, 10 § 1707
Leaders, 10 § 1705
Leaves, 10 § 1715
Medical service, 10 § 1710
 Members injured in active duty, 10 § 1711
 Student officers, 10 § 1703
Military or naval forces, corps as included as within term, 26 § 3797
Number of members, 10 § 1701
Nurses, eligibility to enroll, 10 § 1712
Oath, 10 § 1707
Officers, 10 § 1703
 Administration of corps, 10 § 1703
 Allowances in lieu of rations, 10 § 1704
 Promotion, 10 § 1716
 Quarters, 10 § 1704
 Training school for, 10 § 1703
 Uniforms, insignias, equipment, etc., 10 § 1708
Organization into units by executive order, 10 § 1701 note, Ex. Ord. No. 9163
Pay and allowances,
 Allotments from pay, 10 § 1719
 Director and assistant directors, 10 § 1702
 Inactive duty, 10 § 1717
 Injured or deceased member, 10 § 1711
 Leaders, specialists and auxiliaries, 10 § 1705
 Officers, 10 § 1703
 Personnel in different grades, 10 § 1704
 Quarters, allowances for, 10 § 1705
 Students at officers' training school, 10 § 1703
 Subsistence allowance, 10 §§ 1703, 1706
 Travel allowances, 10 §§ 1703, 1709
Personal injuries received in service, 10 § 1711
Personnel of corps, 10 § 1705

WOMEN'S ARMY AUXILIARY CORPS—Continued

Promotion, 10 § 1716
Public employment, restoration of position on termination of services, 10 § 1715
Punishment, 10 § 1714
Qualification of applicants, determination of, 10 § 1713
Qualifications for enlisted grades, 10 § 1704
Quarters, 10 § 1705
 Director, assistant director and officers, 10 § 1704
 Student officers, 10 § 1703
Release from active duty, 10 § 1717
Rules, regulations and orders to make law effective, 10 § 1713
Service with Army, 10 § 1712
Sickness contracted in line of duty, 10 § 1711
Soldiers' and Sailors' Civil Relief Act applicable to members, 50 App. § 511 (1)
Specialists, 10 § 1705
Subsistence, 10 §§ 1703, 1706
 Injured or deceased member, 10 § 1711
 Student officers, 10 § 1703
Supplies, 10 § 1708
Term of service, 10 § 1707
Training schools for officers, 10 § 1703
Transportation,
 Candidates for training schools, 10 § 1703
 Dead body, 10 § 1711
Travel and travel allowances, 10 §§ 1703, 1709
Uniforms, insignias, etc., 10 § 1708
 Student officers, 10 § 1703
 Wearing by person not a member, 10 § 1393
United States Employees' Compensation Commission's jurisdiction over injuries to members, 10 § 1711
Voting in wartime, 50 §§ 301–315

WOMEN'S RESERVE

See COAST GUARD RESERVE; NAVAL RESERVE, this index

WOOD

Weighing and measuring wood purchased by Procurement Division, 40 § 109a

WORK PROJECTS ADMINISTRATION

Sample Survey Section, functions and property transferred to Bureau of Census, 50 App. § 601 note, EX. ORD. No. 9232

WORKMEN'S COMPENSATION

See WAR-RISK HAZARDS COMPENSATION ACT, generally, this index

WORLD WAR VETERANS

Expatriation of nationals by residence abroad, exceptions, 8 § 806
Limited Marine Corps Reserve, pay, allowances, etc., 34 § 853a–1

WORLD WAR VETERANS—Continued

Naturalization, 8 § 723a
Naval Academy, appointment of sons of soldiers killed or dying of injuries, 34 § 1036a

WORLD WAR VETERANS' RELIEF

Insurance,
 Converted insurance, liability of United States on maturity, 34 § 853c–6
 Investment of life insurance fund, expediting, 38 § 805a
 Waiver of disability as condition of appointment in Naval or Marine Corps Reserve, 34 § 853c–6
Marine Corps Reserve, waiver of disability as condition of appointment, 34 § 853c–6
Naval Reserve, waiver of disability as condition of appointment, 34 § 853c–6

WRECKS AND SALVAGE

Advances to salvage companies, authority of Secretary of Navy during war or national emergency, 46 § 732
Divers, pay of officers and men in Navy, 34 § 886
Secretary of Navy, authority to provide salvage facilities during war or national emergency, 46 § 732
Warships, salvage facilities, Secretary of Navy authorized to provide, etc., 46 § 732

WRESTLING

Head harness, manufacturers' excise tax, 26 § 3406

WRONGFUL DEATH

Longshoremen's and Harbor Workers' Compensation Act, generally, this index

YACHTS

Coast Guard, Coast Guard Auxiliary, and Coast Guard Reserve,
 Appropriations of Coast Guard available for operation of yacht of Coast Guard Auxiliary member, 14 § 267
 Assignment to Coast Guard by member of Coast Guard Auxiliary, 14 § 265
 Flags or pennants for yachts of members of Coast Guard Auxiliary or Reserve, 14 § 352
 Owners as members, 14 § 262
 Owners as temporary members, 14 § 307
 Public vessels while assigned to Coast Guard, 14 § 266
Purchase by or gift to Coast Guard, 14 §§ 72–74

YAKIMA RESERVATION

Confirmation of acts of Secretary of the Interior eliminating lands from irrigation project, 25 § 389 note

YAZOO RIVER

Flood control, 33 §§ 702a–12, 702j–1

○

P
4351